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National Municipal Review

Editorial Comment

How Shall We "Teach" Citizenship

THE occasionally expressed thought that there is something essentially fascistic about the idea of teaching citizenship to American youth seems rather strangely hobgoblinish. The few effective efforts made in that direction have never even remotely approached the forced feeding tactics of totalitarian indoctrination. They have striven toward broad and full understanding, not toward the atrophy of the youthful mind.

It is encouraging that educators and other thoughtful leaders who expressed themselves in the poll taken by the National Self Government Committee, described elsewhere in this issue,[1] are so overwhelmingly agreed that colleges should do more in the way of citizenship training. The need obviously exists, not only at the college level but perhaps even more acutely in high schools because, as one educator says, "college is so late and collegians too few."

There will be greater difficulty in reaching agreement on the method than on the need for the teaching. In a recent letter a professor of education, who in the hope of finding a plan of action has been faithfully attending conferences on education for citizenship, figuratively throws up his hands and describes such sessions as "chiefly words, words, words. All this prating about democracy and education for it," he adds, "is utterly futile from my point of view and this is the reason for my opinion:

"One learns democracy, whatever it may be, by living it. It is not learned by talking about it or by reading about it. If we take our definition of democracy from the Bill of Rights and such other classical statements, it is plainly apparent that citizenship training must be placed on a behavioral basis. This means that the school must become a working democracy and this is hardly possible except as the school is located in a community which is also a working democracy. We are far removed from either or both of these steps.

"There is perhaps one hopeful sign in the present. As conditions grow more desperate, social aims will of necessity be more unified. And with this unification, both in school and community, children and adults may have the opportunity to learn the ways of democracy through practical living. . . . Both my fears and hopes lead me to believe that such education and such civic participation will develop increasingly."

In the overtones of this explosively thoughtful outburst there can be sketched scores of incidents in which the attempts of educators to do a constructive job of "teaching democracy" through helping their students to live it have been frustrated by the politically powerful or by the parents of the students.

Today, however, the public mind is especially receptive to ideas designed to strengthen the self-governing process. We should capitalize on this receptiveness now before we sink back

[1] "Why Not Citizenship Training in College?" page 143.

into the complacent indifference of peace times and again run the risk of desiring a return to so-called normalcy. What we need is a specific, practical plan which can be applied generally and will be widely accepted.

Several such plans, which might with variations be made generally applicable, already have been quite thoroughly tested. Among them are the University of Toledo course in "Effective Citizenship" and the course designed for the high schools of Zanesville, Ohio, both of which have been described in previous issues of the REVIEW.[2] These systems and others have been in use for a sufficient time to permit objective study with a view to more widespread adaptation and adoption.

Pointing with Pride

THE public official who has long been accustomed to "point with pride" to grand scale public works is going to have to reorient his thinking —and soon.

Even though there might still be enough labor to continue these projects as usual, there will be less and less of basic materials and public funds. It is obvious that essential public services in cities, counties, states, and in the nation at large must be kept at a high level of efficiency, but people who are asked to go without automobiles, sugar, and other things which have become necessities during prosperous times are not likely to continue for very long to look with approval on projects which can be postponed or dispensed with entirely.

It is not a question of money being available to build a city hall, an armory, a bridge, or a new street. It's a question of self-denial and self-discipline in the non-military use of basic war materials. If curbs are not self-imposed by cities and other governments, they will inevitably be imposed from Washington even more strictly than they are now, with a resulting loss in local self-determination.

Tire rationing and the shortage of new automobiles already are decreasing motor traffic. Is there, then, as compelling a demand for the immediate completion of new bridges, roads, streets, or for their maintenance on the basis of normal traffic increase?

In most large cities school populations have been on the decrease. Can we not, therefore, get along for the duration of the war without new school buildings?

Small trailer pumpers which can be drawn by any truck are being manufactured for use in small communities and as auxiliaries in larger communities. Here is a case in which the local patriotism which demands as big, as shiny, and as impressive a piece of fire apparatus as the neighboring town has should be superseded by a larger patriotism which will make the firemen proud of their self-denial.

Maury Maverick, chief of the United States Governmental Requirements Bureau, who has the prin-

(Continued on Page 185)

[2] "A Civics Course for Today," by Jesse J. Pugh, NATIONAL MUNICIPAL REVIEW, June 1940, pp. 372-375; "Citizens of Tomorrow," by O. Garfield Jones, February 1940, pp. 98-100.

U.S. Housing Agencies Consolidated

President acts to eliminate chaos resulting from numerous overlapping units; places the spending of millions recently appropriated in hands of a single national organization.

By ROSALIND TOUGH and RUTH G. WEINTRAUB
Hunter College, New York City

TO INSURE "swifter and more efficient prosecution of the present war" President Roosevelt, on February 24, 1942, consolidated sixteen federal housing organizations into a single National Housing Agency. Mr. John B. Blandford, Jr., formerly general manager of the Tennessee Valley Authority and more recently assistant director of the Bureau of the Budget, has been appointed to head the new agency.

The reorganization is expected to end a series of inter-agency conflicts which reached a climax within the past few months. Recently before a committee of the House of Representatives Mr. Nathan Straus, then Administrator of the United States Housing Authority, referred to our defense housing organization as a "confused multiplication of defense housing agencies with ill-defined functions competing avidly with one another."

The situation was complicated by the fact that the authorities were completely at odds over immediate as well as ultimate ends. Officials who wished to entice private capital in the field to build for workers in defense industries did not see eye to eye with others who were convinced that only the government could afford to construct homes for the vast majority of these workers.

To date, February 1942, a total of $1,063,000,000 has been appropriated or allotted for defense housing. At the moment, when a new agency has come into the field which will hereafter be responsible for implementing the wartime housing program, it would appear desirable to summarize the government's accomplishments since the program was first undertaken.

The initial step in the legislation, taken on June 25, 1940, gave the Reconstruction Finance Corporation powers liberal enough to give indirect aid to defense housing.[1] Three days later the Navy and War Departments and the United States Housing Authority were permitted to coöperate in making housing available to persons engaged in defense activities but no appropriation accompanied this legislation.

Congress authorized the United States Housing Authority to furnish technical assistance and to transfer available funds to the Navy and War Departments, if the latter were chosen as construction units.[2] An appro-

[1]Public No. 664, 76th Congress, June 25, 1940.

[2]Public No. 671, 76th Congress, June 28, 1940.

priation of $100,000,000 for defense housing to the War and Navy Departments followed. Both the Secretaries of War and the Navy were permitted to utilize other agencies in effecting their objectives.[3]

The Federal Works Administration was chosen as the agency to disburse the largest appropriation for defense housing purposes, granted under what is popularly known as the Lanham Act, originally passed on October 14, 1940, with an appropriation of $150,000,000.[4] It was augmented on April 29, 1941, by $150,000,000;[5] under the most recent amendment that total was increased by another $300,000,000.[6]

In addition to the legislation which provided for governmental construction of defense housing, an impetus was given to private construction through amendment of the National Housing Act by the addition of a provision, the province of which was specifically limited to defense areas. This amendment created a Defense Housing Insurance Fund, a revolving fund to which the Reconstruction Finance Corporation was authorized to advance $10,000,000. The aggregate amount of principal obligations was not to exceed $100,000,000; this sum was later increased to $300,000,000.[7] The new title does not require that the mortgagor be the owner and occupant, so that a builder operator may be the mortgagor. Thus houses can be built by private industry and rented to families in defense areas.

To enable the President to provide temporary shelters for defense workers an initial $5,000,000 was appropriated;[8] later an additional $15,000,000 was added.[9] By the end of 1941 the need for temporary and mobile housing had become so acute that an additional sum of $300,000,000 was appropriated for this purpose.[10]

Allocation of Appropriations

From June 25, 1940, to June 30, 1941, $463,000,000 was appropriated or allotted for defense housing. To initiate the program the United States Housing Authority transferred approximately $33,000,000 from its regular funds to defense housing uses. Three hundred million dollars were put at the disposal of John M. Carmody, former Federal Works Administrators by act of Congress. About one-third of this was allocated to the Public Buildings Administration, less than one-third to the United States Housing Authority, and a large sum to a new Division of Defense Housing. Small allotments were made to the Farm Security Administration, the Tennessee Valley Authority, the Army, and the Navy.

In addition to the funds which the Army and the Navy obtained from the Federal Works Agency, a direct Congressional appropriation of $100,-

[3]Public No. 781, 76th Congress, September 9, 1940.

[4]Public No. 849, 76th Congress, October 14, 1940.

[5]Public No. 42, 77th Congress, April 29, 1941.

[6]Public No. 371, 77th Congress, December 23, 1941; Public No. 409, 77th Congress, January 21, 1942.

[7]Public No. 24, 77th Congress, March 28, 1941, as amended by Public No. 248, 77th Congress, September 2, 1941.

[8]Public No. 9, 77th Congress, March 1, 1941.

[9]Public No. 73, 77th Congress, June 30, 1941.

[10]Public No. 353, 77th Congress, Dec. 17, 1941.

000,000 for defense housing was received by these two departments. The Navy set up its own organization; in contrast, the Army turned over to the Public Buildings Administration most of its housing construction. The President assigned to the Farm Security Administration two appropriations for temporary housing amounting to $20,000,000.

These sums total $453,000,000; the remaining $10,000,000 was allocated to the Federal Housing Administration for setting up the Defense Housing Insurance Fund. With the moneys appropriated or allotted, the agencies separately and in collaboration have been constructing housing accommodations for various classes of defense workers.

Construction Progress

On September 1, 1941, the Division of Defense Housing Coördination, Office of Emergency Management, reported that accommodations for 125,479 families or single persons were in process of construction or had been completed in public defense housing projects. The United States Housing Authority alone was providing for 24,447 families; acting with local housing authorities, it was housing an additional 6,344.[11] The Public Buildings Administration was building or had completed 33,409 family units, approximately another 25 per cent of the total. The remaining units were under the supervision of such agencies as the Navy, Division of Defense Housing, and Farm Security Administration. These figures do not include the most recent allocations, estimated at $150,000,000 or 40,000 units, under the January 1942 amendment to the Lanham Act, and another $150,000,000 or 42,000 units, under the December 1941 appropriation for mobile housing.

Civilians in private defense industries will benefit from about 43 per cent of the new construction; 54,589 family units and living quarters for men have been allotted to them. With minor exceptions the remaining accommodations, 70,890 units, will be for groups of civilians working in governmental industrial plants, noncommissioned officers and enlisted men of the Army and Navy, and civilian employees in the navy yards.

In addition to the 125,479 families provided for by governmental housing in defense areas, another 200,000 families are likely to be housed by private construction, according to a report of December 1941. Although this housing is being financed by private agencies, the mortgages are insured by the Federal Housing Administration.

Dwellings constructed under the governmental defense housing program are varied in type. As of November 30, 1941, it was announced that about 38,500 families whose work is essential to defense had been accommodated in government-built permanent homes. Another 1,500, mostly workers employed in temporary jobs such as the building of army camps, had been housed

[11] Although the local housing authorities are constructing more than 6,344 units under the Lanham Act, many of those in excess of the 6,344 units are being built by local housing authorities as agents of the United States Housing Authority.

with their families in demountable houses or trailers, which can be moved from one location to another as needed. An additional 4,000 workers—bachelors or married men who had left their families at home—were living in the government's dormitories. These data indicate that approximately 44,000 housing quarters of the 125,479 under construction or completed on September 1 were actually occupied on November 30.

Planning and Construction

Criticism has been levied against some of the government's projects from the points of view of land-use planning and construction. For example, the Navy development known as Benmorrell Park in Norfolk, Virginia, with 1,350 dwelling units for the families of enlisted men, has six straight streets each about two thirds of a mile long. Current standards of community planning provide that among other requirements streets be curved to fit the contours of the land in residential developments.

Poor planning affecting the two-family houses themselves is indicated by lack of kitchen space for refrigerators and by straight iron stairways as rear exits from second floor apartments. Building materials have been dubbed inferior; within a four-month period stucco used for the exterior of the houses was reported to have cracked and to be discolored by rain water.

Unfavorable comments have not been restricted to the housing produced by the Navy; the Public Buildings Administration has come in for its share of censure. One writer on housing recently stated that this organization had put up "architectural atrocities," houses "not only unsightly but flimsy." For this reason the organization has been nicknamed the "Public Barracks Administration."[12] Members of the Congressional subcommittee named by the House to investigate complaints against the governmental housing program reported similar reactions.

In contrast, praise has been elicited by the project Avion Village, at Grand Prairie, Texas, a park community development for families of workers at the North American Plant near Dallas, Texas, an example of one of the new decentralized communities which constitute part of the governmental defense housing program. The community is built around a large natural park with essential facilities in the center such as project office, day nursery, and playgrounds. Traffic which is not essential to Avion Village is routed around it not through the community. Streets fit the contours of the land and are varied in width to meet residential and business needs. The four- and five-room houses are built of prefabricated materials and are located on narrow radial dead-end streets which attract no traffic other than that essential to service the houses.

Comments in general have been favorable with regard to defense housing erected by the United States Housing Authority. It is claimed that the previous experience of this

[12] T. J. Hamilton "Asks that Palmer Be Kept on Housing," *New York Times,* Dec. 4, 1941.

organization with low rental housing has enabled it "to incorporate the latest advances in individual house design and in site layout."

Prior to housing for defense, prefabricated materials were not used on a large scale in governmental housing.[13] Today the Public Buildings Administration at Indian Head, Maryland, is assembling houses from prefabricated units. As an integral part of the separate units are found electric wiring, plumbing, bathroom and kitchen fixtures, windows, screens, doors, and kitchen cabinets. The units are bolted together.

In a 538-family project built by the United States Housing Authority at Newport, Rhode Island, the contractor has built whole roofs, complete with shingles, on the ground and then has swung them into place with cranes. Frames of whole walls have been laid out on platforms, siding nailed on and windows installed before the walls have been raised into place.[14] Prefabrication has been used in these and other governmental defense housing projects in an effort to reduce per unit family costs.

Priorities for Defense Housing

Soon after the program for defense housing was initiated, scarcity of essential building materials resulted from wartime demands. As this situation became acute the Supply Priorities and Allocations Board prohibited on October 9, 1941, new construction of any non-essential public or private building projects requiring "appreciable quantities of critical materials." Essential housing construction is defined as that necessary to provide living quarters in designated defense areas for workers both in governmental service and private industry. Mr. Charles F. Palmer, then Defense Housing Coördinator, had arranged on November 30, 1941, to have sufficient critical materials released for 200,000 privately and 100,000 publicly financed units.

Private construction is primarily limited to houses designed to cost not more than $6,000 or to rent for no more than $50 a month. Most of these homes are being financed through the FHA.

The extent to which privately constructed houses can meet the needs of workers in defense areas raises another problem. On the basis of 16,000 applications for accommodations the Division of Defense Housing reported that 30 per cent of the defense workers were making less than $1,500 a year, an additional 60 per cent were receiving between $1,500 and $2,100, and only 10 per cent were earning more than $2,100. These incomes were on the basis of a 40-hour week and do not include overtime.

Assuming that a family should not spend more than one-fifth of its income for rent, the amount available in at least 30 per cent of the families of defense workers is $25 or less per month. Mr. Palmer told a House committee investigating defense hous-

[13] Richard Gray, acting president of the American Federation of Labor, Building and Construction Trades Department, declared that under an agreement last May settling a strike in Detroit the American Federation of Labor Unions announced their willingness to work on pre-fabricated houses. Louis H. Stark, "Moves to Abate Housing Friction," *New York Times*, Oct. 13, 1941.

[14] *Business Week*, Aug. 16, 1941, p. 46.

ing that "private enterprise cannot produce housing which is adequate for families at $25 per month and less." It is evident that much of the housing for workers in defense industries must be built by government rather than by private enterprise.

Administrative Conflicts

When federal agencies project their work into the pattern of state and local activity, inter-governmental friction is likely to result. Prior to the latest amendment of the Lanham Act, the Federal Works Administrator had adopted the policy of agreeing to make annual payments in lieu of taxes up to 15 per cent of the annual rent charged for occupied units in a defense housing project. These payments in lieu of taxes were conditioned on the rendering of the usual services and facilities furnished by the municipalities and other taxing bodies.

Some localities were convinced they could not afford the "luxury" of federally-financed defense housing. Local officials felt that in spite of the contractual payment the community would not be able to meet the cost of the increased necessary public utilities, i. e., water and sewer systems, school facilities, fire and police protection. Recent legislation, however, has tried to meet this problem.[15]

Other conflicts have arisen. For example the refusal of the Public Buildings Administration to apply for a building permit from the city of Baltimore before it proceeded to build a $3,700,000 project within the boundaries of that city has given rise to local concern as to whether local ordinances designed to protect health would be complied with.

With sixteen major agencies becoming involved in the housing program excluding local organizations, it was inevitable that jurisdictional conflicts should arise. Friction developed at an early stage among rival organizations within the Federal Works Agency. Mr. Nathan Straus, then Administrator of the United States Housing Authority, was perturbed at receiving less than one-third of the allotment made possible by the Lanham Act.[16] His objections were based on the fact that two organizations which received money, the Public Buildings Administration and the Division of Defense Housing, had no previous experience in the construction of dwelling units. In addition, he complained that his agency was subjected to a raid of its personnel to staff the new and from his point of view unnecessary Division of Defense Housing. Mr. Straus's attitude on the multiplicity of agencies is indicated in the following quotation from the *New York Times* of November 13, 1941:

[15]Public No. 137, June 28, 1941, authorizes expenditure of $150,000,000 for local community facilities such as waterworks, public sanitary facilities, and hospitals.

Public No. 409, January 21, 1942, provides for the payment from rentals of annual sums "in lieu of taxes" to a state or local government on property which has been acquired for public housing purposes. This amount must approximate the taxes which would be paid if the property were not exempt from taxation, with certain allowances for expenditure by the government for streets, utilities, etc., to service the property.

[16]President Roosevelt accepted the resignation of Mr. Straus, as of February 17, 1942.

The Federal Works Agency has things so worked out that there are some projects where the land is acquired by the Department of Justice, the construction is done by a local housing authority, the supervision of construction is done by the U. S. H. A., and the management is done by the Division of Defense Housing through field offices competing with the U. S. H. A. and also competing with the local authority.

Administrative unity was not promoted when the President set up a new Division of Defense Housing Coördination in the Office of Emergency Management with Mr. Charles F. Palmer at its head. Conflicts of authority became inter- as well as intra-departmental. Mr. John M. Carmody, former head of the Federal Works Agency, had been given the power to allocate appropriations under the Lanham Act. He resented, therefore, attempts by the new coordinator to decide the location and construction agency for projects.

Obtaining the consent of the President, Mr. Palmer extricated his organization from the control of the Supply Priorities and Allocations Board. Since this gave the coördinator all authority over housing priorities, it increased the tension among the various housing agencies.

During October 1941, the situation became acute; the President called on Justice Samuel I. Rosenman of New York to make a confidential report of the defense housing program. Meanwhile a subcommittee of the House Building and Grounds Committee made a coast-to-coast study of the situation.

Based on the investigation made by Justice Rosenman, the new National Housing Agency has been organized to effect a consolidation of the sixteen existing federal housing agencies. It is reported that the new administrator, Mr. John B. Blandford, Jr., has been given power to carry on all the work formerly under the direction of such organizations as the United States Housing Authority, the Federal Works Agency, the Federal Housing Administration, and the Federal Home Loan Bank System. As a result of the President's order creating the Agency, the office of Defense Housing Coördinator has been abolished. Mr. Charles F. Palmer, who until February 24, 1942, held this post, has been requested by the President to undertake an investigation of British housing under wartime conditions.

Housing administration scattered over a multiplicity of agencies has undoubtedly retarded progress. The American Federation of Labor estimates that homes must be provided for 660,000 families plus accommodations for 300,000 single workers. Only 13 per cent of this number is already under construction or has been completed by the government. It is estimated that an additional 8 per cent can be built as a result of the newest appropriation.

Construction has begun on 200,000 privately financed Federal Housing Administration insured homes which when completed will constitute about 20 per cent of the estimated housing needed. To what extent the most recent reorganization will "speed up" housing production for war workers must at the present remain in the realm of conjecture.

Why Not Citizenship Training in College?

Analysis of questionnaire in which educators, writers, political scientists, give views on education for citizenship at college level.

By O. GARFIELD JONES
University of Toledo

EDITOR'S NOTE.—The author of this article is a pioneer in the preparation of college students for "effective citizenship." In an article entitled "Citizens of Tomorrow," appearing in the February 1940 issue of the NATIONAL MUNICIPAL REVIEW, Dr. Jones describes in detail the work of his classes in citizenship at the University of Toledo. In order to give readers adequate background for the present discussion, we quote a few passages from that story.

"The course is required of sophomore students in all the colleges on the theory that they must all be citizens . . .

"Insight into basic political processes is given by limiting the two-semester study to just three processes. The first two are subdivisions of policy determination, that is, policy determination at the ballot box and policy determination in a deliberative assembly. The third process is the administration of policy . . .

"By using the government of Toledo as the basis of our study to supplement a standard text on municipal government we are able to give each student a separate and distinct laboratory assignment in precinct politics and in municipal administration . . ."

The Question:

"Is Dr. Jones right in his criticism of the colleges?" This refers to my published "Letter to the Editor," appearing in the NATIONAL MUNICIPAL REVIEW, for August 1941, in which I protested "the omission of college citizenship training from the program of the Conference on American Self-Government" at Indiana University, in May 1940.[1]

The key sentence of this letter was: "How pathetic that this conference, which was 50 per cent a university group, should tell the high schools and the non-collegiate adult groups how to train for citizenship, but neglect to scrutinize their own classroom program to see if they were really teaching anything that could be called a 'final course in citizenship training for college students!'" This additional sentence was more pointed: "Isn't it about time that we stop trying to teach citizenship by mere 'manipulation of words' and rely on more thorough and more effective methods of training?"

The question, together with a reprint of my "Letter to the Editor" and a return post card, was sent out to some eight hundred educators and others by the National Self Government Committee, an organization interested in democracy within the public school as a means of training for citizenship.[2]

Most of the persons who answered

[1]For a description of this conference see the NATIONAL MUNICIPAL REVIEW for June 1940, p. 356.

[2]For a description of the work of this Committee see the NATIONAL MUNICIPAL REVIEW for October 1941, p. 602.

the question knew nothing about my own "Effective Citizenship" course at the University of Toledo. Consequently, most of the answers testify as to the general criticism of university citizenship training and are in no sense an approval or disapproval of my own type of required college citizenship course.

A Good Return

The answers came from nine public school teachers or administrators, thirty-eight college of education men, ten university administrators, fourteen political scientists, five other social scientists, and twenty-one miscellaneous celebrities and ordinary citizens, such as Henry F. Pringle, biographer of Theodore Roosevelt, William Howard Taft, etc., and Ordway Tead, author and teacher, of New York, and H. G. Wells of England.

This return of almost 15 per cent at this writing is a fair return. Naturally, those who agreed with the criticism in the "Letter" were the ones most inclined to take the trouble of marking the return post card and placing it in the mail box. However, the very high percentage of agreements, ninety-three out of ninety-seven, with only 5 per cent of these agreements being somewhat equivocal, is *prima facie* evidence of rather widespread dissatisfaction with what the colleges are doing in the way of citizenship training.

The answers came from New Hampshire to Mississippi, and from Boston to Los Angeles. The most vigorous "No" came from Paul P. Cram, of Harvard University, who commented: "Dr. Jones evidently believes with the Nazis that education propaganda and a vocation are subject to uniform instruction. This is, of course, silly and fatal to democracy!"

Three vigorous approvals came from political scientists. Dr. Henry Reining, Jr., of the National Institute of Public Affairs, said: "I'm most interested to see you take up this cause. It is terribly important."

Dr. J. T. Salter, of the University of Wisconsin, said: "Dr. Jones is right, right, right! His statement, 'self-government is much more than an idea and a set of principles, it is a habit of doing things day in and day out,' hits the nail on the head. Colleges without citizenship training courses are like armies without guns —or guns and no training in their use."

Rev. Edward Dowling, S.J., of *The Queen's Work,* St. Louis, said: "Dr. Jones's work in Toledo is the best college civics job being done anywhere. Still I do wish that energy were put on elementary and high school pupils before it was too late. College is so late and collegians too few."

Ben D. Wood, of Columbia University, is perhaps the most vigorous of the college of education critics of college citizenship instruction. He said: "I have long felt that the schools and colleges are largely responsible for the political illiteracy and the *naiveté* of most of our citizens. Consider the implications of the revelations of Eugene Lyons' *The Red Decade!*"

The one comment from England, that of H. G. Wells, was characteristically vigorous. He said: "Yes—but

he does not go far enough. The ignorance about world politics and social processes in America is almost blacker than that of our British governing class. Can I say more?"

Those who may be quite skeptical about citizenship instruction as another university requirement will enjoy the following comment by Dr. H. E. Cunningham of the University of Illinois: "What would be covered in such a course, and how would it be taught? Would it be a joke like some other universally required courses in some institutions?"

The present emergency in which the democracies find themselves raises for political scientists the same kind of problem that the biologists faced some years ago, when universities were struggling with the development of an adequate required course in personal hygiene. Some biologists made fun of the proposed course as a superdilute course in human physiology. But the advocates of this new requirement pointed out that even the student who majored in biology did not get all of the vital features of an adequate course in personal hygiene.

The college course in personal hygiene has two features in common with the college citizenship course. First, it is a terminal course, and therefore not a beginning course for biology majors. Second, it is designed to have an immediate effect on the daily life of the student. From this angle it might properly be called a "professional" course in personal hygiene because it draws upon many disciplines for its content of fact and principles and for its techniques. It may borrow from biology, psychology, chemistry, physics, medicine, surgery, nursing, etc. The present tendency is to have it taught by physicians or by specialists in physical education, rather than by biologists.

Judging from this experience with the personal hygiene course, it seems to me that political scientists today are confronted with the alternative of working out an adequate terminal course in citizenship training for college students, or having such a course worked out by persons who are not political scientists. It was this second alternative operating in the field of high school citizenship instruction which aroused the American Political Science Association to vigorous protest more than a decade ago.

"Effective Citizenship" Course

The municipal university is perhaps more sensitive to a persistent demand of the general citizenry than other types of institutions, and for that reason may have done more experimenting in this citizenship training field to date. But no institution of higher education can afford to ignore this widespread demand for more adequate training of all students for effective citizenship as a functional political concept. Furthermore, such adequate training for citizenship on the college level must necessarily constitute one vital step toward preparing instructors competent to teach citizenship either directly or indirectly in the public schools either on the elementary or on the secondary school level. It is perhaps significant that the College of Elementary Education was the first to require all

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Maryland's Legislative Council in Action

The council has much more than justified its existence and hopes are high that during the next biennium achievements will be greater.

By HUGH A. BONE
University of Maryland

TWENTY-ONE years ago the first Model State Constitution of the National Municipal League provided for a "legislative council." This idea has survived all subsequent revisions and has been adopted in one form or another in about one-fourth of the states.

Although among the youngest of the councils, the Maryland agency, created in June 1939, shows itself to be one of considerable promise.[1] The Council, which held its first meeting on October 11, 1939, was compelled by statute to meet at least once every three months, a provision greatly exceeded. During the fourteen-month period from October 1939 to the publication of its report to the General Assembly in December 1940, the Council held twenty-eight meetings, generally with two sessions, morning and afternoon; on three occasions a session was held in the evening.

The fourteen Council members approached their task with earnestness as evidenced not only in the large number of meetings but also in the excellent record of attendance.

Sixty proposals for study and investigation were submitted to the Council between the 1939 and 1941 sessions of the General Assembly—41 at its first meeting. By the ninth meeting 59 of the 60 proposals had been presented. The Council, therefore, had ample time for study.

The propositions referred to the council came from these sources:

Sponsor	*Number of Proposals*
Governor	9
General Assembly	5
Senator*	14
Delegate*	23
Public Officials	2
Private Organizations or Citizens	7

*Many of the subjects submitted by senators and delegates were from members of the Legislative Council.

Although the Council was able to do much of its work during its sessions it was soon obvious that many of the proposals not assigned to the research division must be turned over to subcommittees. The latter also considered many recommendations of the research agency. It is interesting to observe, however, that no subcommittees were created until some six months after the Council had received its first proposals.

[1]For a description of the Maryland council see, "A Legislative Council for Maryland," by the writer, in NATIONAL MUNICIPAL REVIEW, June 1939, pp. 428-432. The council is composed of fourteen legislators, seven from each House—the respective presiding officers, chairmen of the Finance and Judicial Proceedings Committees, and minority floor leaders of each house, *ex officio*, plus three additional members from each house chosen by the presiding officers subject to confirmation by the respective houses.

Of the 60 subjects given to the Council 23 were given no consideration, six were discussed briefly in the Council only, sixteen were referred to the research division, eighteen received attention by subcommittees, and witnesses appeared before the Council in the case of nineteen problems. Communications were filed on twelve other proposals.

Bills (often more than one for each subject) were drafted by the Council and given to the General Assembly on seventeen of the 60 subjects. In two cases the Council recommended that the Governor appoint a special committee. Of the 23 given no consideration nearly half may be accounted for in terms of lack of jurisdiction or because they were subjects being studied by *ad hoc* commissions appointed prior to the creation of the Council.

Research Activities

At the outset the Council found a number of proposals submitted to it "which seemed to require considerable study and investigation in order to determine whether there was need for legislation and the kind of legislation which might be best suited for the particular proposal." These were referred to the Research Division and included: almshouses, building and loan associations, fireworks, highway condemnation, local legislation, municipal legislation, retail installment selling, and roadside control.

The research projects were directed by Dr. Horace E. Flack, secretary of the Council and director of research of the State Department of Legislative Reference. To Dr. Flack must be given much of the credit for the successful research activities of the body.

The Research Division prepared nine reports on these subjects.[2] Copies were sent to members of the General Assembly, and were made available to civic organizations and institutions. An important by-product was their extensive use by civic groups both for study purposes and as factual material for lobbying activities. For the first time data on several of the state's important problems were made easily available to the public. In the eyes of many men's and women's clubs, especially in Baltimore, the Council more than justified its existence by these studies alone.

Reports on two of the most controversial and perennial issues, the almshouse problem and the regulation of fireworks, were prepared respectively by the State Department of Public Welfare and a staff member of the Council's Research Division. Both reports were handled with candor and the Council ordered legislative measures to be drafted embodying the recommendations of the Research Division.

The fireworks bill passed the General Assembly, but by only one vote in the Senate. A similar measure,

[2]These were published by the Research Division of the Legislative Council during 1940: *Regulation of Fireworks,* 57 pp.; *Report on Almshouses in Maryland,* 41 pp.; *The Problem of Local Legislation in Maryland,* 18 pp.; *Municipal Legislation in Maryland,* 59 pp.; *Roadside Control,* 65 pp.; *Retail Installment Selling,* 67 pp.; *Supplementary Report on Regulation of Fireworks,* 10 pp.; *Highway Condemnation,* 26 pp.; *Building and Loan Associations,* 72 pp. Many of these reports contain appendices, tables, and citations of value to students of comparable problems in other states.

which had a hectic history during the 1939 legislative session, passed the House by a wide margin but was defeated in the Senate by one vote.

The almshouse measure was permitted to die in committee because the Governor decided it was undesirable to issue state bonds to finance the new institutions contemplated.

The building and loan association study found that Maryland was the only state with no supervision over such organizations. "Out of approximately 800 associations in the state only 69 are members of the Federal Home Loan Bank, leaving over 90 per cent of the associations completely unsupervised." The Council was convinced, on the strength of the evidence in the report, that some form of regulation was desirable and submitted regulatory measures to the legislature. While one measure was passed the main regulatory measure failed to emerge from committee.

The suggestions of the Research Division on the question of retail installment sales were accepted. To the surprise of many legislators interested pressure groups were persuaded upon the basis of the research report that the legislation was desirable and lobbied for its enactment. The report has been generally credited with bringing about enactment with virtually no opposition. A unique procedure employed by the Council in this connection was adoption of a resolution requesting the Governor to sign the installment sales regulatory bill.

Two reports on highway condemnation and roadside control were prepared by two members of the Research Division staff. The recommendations contained in these studies were also accepted by the Council. The General Assembly approved the highway condemnation and three roadside control bills but failed to pass an important highway zoning measure.

Local Legislation

Three of sixty proposals given to the Council for investigation dealt with legislative control over county and municipal affairs. The Council at once passed this hobgoblin of Maryland politics to two political scientists, who, after considerable study, drafted two reports. After pointing out the tremendous volume of local and municipal legislation,[3] a fact long known but glibly ignored by the General Assembly, the following suggestions were made to alleviate the situation: constitutional home rule, statutory home rule, submission by counties and cities of their legislative programs to the Legislative Council, administrative control and review, general statewide laws to cover many matters now covered by special act, substitution of standing committees on counties and municipalities in place of the existing system of a committee for each county, and a municipal code. While these remedies received wide publicity in the press, it was their fate to die immediately after a brief discussion in the Council.

[3]During the last two decades over 50 per cent of the measures enacted by the legislature were for local purposes. The Research Division found that in "the 1939 session 509, or about two-thirds of the 779 acts passed, related to individual counties, towns, or cities."

Obviously the Council thought it premature to interject itself into this issue. To have championed reform in this area of state government might have aroused animosities which would have imperiled the prestige if not the life of the Council in its first session with the General Assembly. At least the Council has done some of the preliminary work toward solving the problem of one of Maryland's most serious legislative evils.

Although many recommendations of the Research Division failed to become law, the enactment of the fireworks, retail installment selling, and highway laws represented major achievements. The preliminary work on the reorganization of the almshouse setup and the regulation of building and loan associations should help to pave the way for enactment at a subsequent time.

Several other subjects were referred to the Research Division for study—amendment of rules of procedure to avoid congestion at the end of the legislative session, tax sale titles, license fees for vendors dispensing from vehicles, county distribution of auto licenses, the publication of administrative rules and regulations, state employees' retirement system, permanent registration of motor vehicles, and inspection of motor vehicles. The Research Division published no reports on these subjects but offered suggestions in the case of a few.

Comprehensive Use of Subcommittees

Twenty-six subcommittees, each numbering three members, were established. Ten of these were created to consider recommendations made by executive departments. The remainder were assigned to study: almshouses, alcoholic beverages, aviation, fireworks, motion pictures, taxation, acquisition of rights-of-way, building and loan associations, conservation, habeas corpus, legislative expenses, parole, retail installment selling, roadside control, state auditor, and weights and measures.

Relations with Executive Departments

One of the most important and successful features of Maryland's Legislative Council is its relationship with the executive departments. Many proponents of the Council were disappointed when the statute did not include the Governor, and fear was expressed that the agency would accomplish little in the way of facilitating closer relationships between the executive and legislative branches of government. Although the Governor attended only one meeting of the Council and in general maintained a hands-off policy, his influence was considerable.[4] Besides submitting nine proposals for study, the Governor sent several communications to the Council and lent his support to almost every bill submitted by that body to the General Assembly. He also gave statements to the press on

[4]In 1922 provision was made for an Advisory Council to the Governor, which had been more or less inactive for several years but was revived early in 1940. This caused some speculation as to whether this indicated the Governor's disaffection with the Legislative Council. But the Advisory Council has done little, and the anticipated conflict between the Executive and Legislative Councils did not materialize. See note by author in NATIONAL MUNICIPAL REVIEW, March 1940, pp. 203-204.

frequent occasions commending the work of the Council. He vetoed only two of the Council's measures, in both cases in order to avoid duplication because their provisions were enacted in other measures. Strictly speaking, therefore, the Governor's support of Council measures was complete.

At an early meeting the Council decided to send communications to the several state departments, boards, and commissions, requesting their representatives to appear and present their needs together with recommendations for legislation where desired. The response was enthusiastic with some seventy-two persons from thirty-five different executive and judicial agencies attending at least one meeting.

The executive departments profited by this arrangement because it led to an analysis of their needs well in advance of the meeting of the legislature. Moreover, it gave them an opportunity to deliberate and iron out differences between themselves and key members of the General Assembly. The chairman of the two most important committees in each house, judiciary and finance, were on the Council and these hearings enabled them to become familiar with many of the problems which would later confront their committees.

Interest Groups and the Council

The Legislative Council received a large number of communications from various interest groups and many requests for an opportunity to give statements. The minutes of Council meetings disclose that spokesmen for thirty-six different organizations gave testimony. Six additional groups sent communications in behalf of or in protest against contemplated legislation.

In addition, a score of officials from various local governments, as well as many persons in a private capacity, appeared before the Council.

Relations with General Assembly

Attention may be turned finally to the Council's progress with the 1941 session of the General Assembly. On the second legislative day, January 2, the Council had 110 bills ready to place in the legislative hopper; 55 were introduced in each house. Eight measures were introduced later. When objection was raised to the legality of the Council's introduction of bills, an agreement was made to have the respective presiding officers submit the bills over their own signatures.

Out of the 118 measures introduced, 99 or 83.9 per cent were enacted (see Table I). This surpasses the record of the Kansas Council during its first experience with the legislature. Fifteen out of 24 bills or 62.5 per cent sponsored by the Kansas Council became law during the special session of 1933; at the first regular session (1935), however, only 26.3 per cent of its recommendations were enacted. Of the nineteen bills which the Maryland General Assembly failed to enact, one passed one house and the remainder died in committee. Slightly more than one-third of the measures were amended in the committee rooms.

While these figures are impressive, they should not be considered as a standard by which the Council's success can be judged. The most im-

TABLE I

LEGISLATIVE FATE OF COUNCIL MEASURES

No. of Bills Introduced		Left in Committee	Amended in House of Origin	Amended in Other House	Total Passed by Both Houses
House	57	4	11	7	51
Senate	61	14	10	9	48
Total	118	18	21	16	99

portant factor lies in the content of the bills passed or defeated, and in the groundwork laid for enactment at a subsequent date.

About one-third of the Council-sponsored measures were designed to repeal obsolete laws. Legislative opposition to these "repealers" was negligible and their passage added little to the prestige of the Council.

Of major importance was the enactment of measures relating to fireworks, retail installment selling, roadside control, highway condemnation, insurance, referendum petitions, conservation, and advertising constitutional amendments. Several Council bills containing amendments to existing statutes on judicial procedure and organization, penal practices, banking, public welfare, and workmen's compensation — some long overdue—were passed.

It must be conceded, however, that as many bills of major importance failed of enactment as became law. These embraced desired changes in the operation of almshouses, conservation (two measures), building and loan associations, roadside zoning, weights and measures, elections, and the merit system as well as others of less importance. Succinctly, the record in the passage of bills is excellent in the terms of numbers; in terms of the importance of measures success must be adjudged as only fair.

The record of introduction and passage of bills in the 1939 and 1941 sessions is shown in Table II. It will

TABLE II

LEGISLATIVE PROGRESS IN 1939 AND 1941 GENERAL ASSEMBLIES

	Bills Introduced		Bills Passed	
	1939	1941	1939	1941
32nd day	247	413	2	26
67th day	644	575	88	135
Last 23 days	463	453	689	777
Total	1354	1441	779	938

be noted that the 1941 record at the end of the 23rd and 67th days is somewhat better than the 1939 session, but the final three weeks showed little improvement. While the Council bills were the first introduced they received little priority in terms of enactment.

The Council system cannot be said to have substantially alleviated the "legislative jam" at the close of the session nor can it claim to have reduced the volume of bills introduced or enacted. To claim, as did many members of the Council, that the congestion would have been worse were it not for the Council is little consolation indeed.

One of the Baltimore representatives asked the Council to consider a plan for a unicameral legislature. After a brief discussion among the members the suggestion was promptly dropped.

The Council was also asked to study methods of remedying the delay in enacting legislation. Rather than recommend such controversial measures as a split session, reorganization of the committee system, unlimited legislative session, or a reduction of the volume of local legislation, the Council chose the path of cautiousness by stating:

> The Council was of the opinion that if the Rules of the House and Senate were amended to provide that no bills could be introduced during the last twenty days, instead of during the last ten days of the session—as provided by the state constitution—some of this difficulty might be overcome.
>
> Since most of the bills of the several state departments, boards, and commissions will be ready for introduction at the beginning of the session, it will be possible for committees to have hearings and report bills earlier in the session than has been the custom heretofore and this will also tend to reduce the number of bills which are ordinarily considered during the closing days of the session.

One or two other aspects regarding the attitude of the Assembly toward the Council demand consideration. On several occasions sponsors of bills cited the Council as an "authority" and its recommendations and studies were used freely to bolster the case for or against a policy. One member of the minority party complained that while he was favorably inclined toward the Council he thought that it had been used as a "steam roller" on a number of bills.

Many members of the legislature were not inclined to give Council bills preference over other bills. Others regarded the agency as largely a research one and expressed the feeling that its activities should be largely restricted to that area. A small number regarded the Council's activities as essentially futile and one member of the lower house introduced a bill to abolish the Council but the measure never came out of committee. Still others were jealous and resentful of the Council because its members received additional compensation for their efforts.[5]

The Governor's budget, however, called for an increase of $20,000 in appropriations for the Council's activities during the next biennium, from $7,500 annually to $17,500. No serious effort was made by the General Assembly to reduce this item. This would indicate that the majority of the legislators were impressed with the Council's work.

Conclusion

During its first biennium the Maryland Legislative Council has not shown itself to be a panacea for the most serious legislative ills. As has already been said, it left untouched many important problems. However, it is worth noting that the new Council, at its first meeting held on May 12, 1941, voted to consider ways of alleviating the end-of-the-session rush and to study further the problem of local legislation.

Despite its omissions the Council has made a substantial contribution to the state, paved the way for some improvement in the work of the Gen-

[5]One caustic critic of the "extravagance" of the Council seems to have been temporarily silenced by being appointed to fill a vacancy on the Council.

eral Assembly, and is a credit to the legislative council movement. Its contributions may be grouped into three headings. First, the Council has become an imposing research agency and has amassed data on many subjects which has been and will continue to be of value to the legislature and to civic organizations. Second, the many hearings and conferences with executive and judicial officers as well as with interest groups have provided a forum on state problems in advance of the general session.[6] In many respects these hearings have been infinitely more satisfactory than those held by the often poorly attended standing committees during legislative sessions. In this realm the Maryland body has made a contribution to the legislative council movement. Finally, it prepared and submitted a comprehensive program to the General Assembly.

The Maryland Council has more than justified its existence and with an increase in appropriations for the next biennium hopes are high that achievements will be greater. The one cloud on the horizon is the election of a new General Assembly in 1942. With the high turnover in personnel that has characterized the Free State's legislature in the past, and with the Council's program prepared in whole or in part by "retired members" it is hazardous to predict the fate of its recommendations in 1943.

[6]The new Council has recently begun the interesting practice of traveling about the state to confer with local interest groups and local political leaders. See NATIONAL MUNICIPAL REVIEW, December 1941, p. 718.

CITIZENSHIP TRAINING IN COLLEGE

(Continued from Page 145)

its students to take my "Effective Citizenship" course at the University of Toledo back in 1922.

The fact that some 90 per cent of all collegiate students reach the voting age during their four years at college is a powerful argument in favor of a terminal course in citizenship at this level. Perhaps the ideal time for such a course would be, not at the freshman, sophomore, junior, or senior level, but rather at the time the individual student achieved the age of twenty, and was anticipating the exercise of his rights and duties as an elector. Weak as this anticipation may be at its best, it certainly needs the maximum of stimulation and encouragement among college students to whom we must look more and more for political leadership in this scientific and socially complicated civilization.

As professors charged with leadership in university education, we must do all we can to combat the philosophy—all too prevalent among college trained persons—of the drunken passenger who, when asked to bail water out of the sinking boat, said, "Let her sink! We don't own her!"

State and Local Financial Relations in Texas

A well organized program should provide for improvement on all levels through the use of methods which are mutually sponsored in a spirit of understanding and confidence.

By H. C. BRADSHAW
Texas Agricultural Experiment Station

ACCORDING to recent compilations there are 7,685 units of government operating in Texas. These include the state itself, 254 counties, 560 cities, 6,580 school districts, and 292 water and other special districts. Each of these units has some sort of governing board, assesses and collects taxes, and provides one or more services.

Each citizen is subject, of course, to the operations of the state, the county, and the school district. In addition more than half the citizens of Texas must support city governments, and a considerable number must support water or other special districts.

It is the purpose of this paper to outline state and local relations growing out of the general laws respecting budgeting, assessing and collecting taxes, accounting, auditing, and public reporting, and to make certain suggestions with a view of improving the existing system.

Budgeting

The first Texas budget law became effective in 1905. This law was quite limited in application for it applied only to the counties having county auditors. Since Texas counties are not required to have auditors unless they have a valuation of $15,000,000 or a population of 35,000, the law probably never applied to more than seventy-five of the 254 counties at any time.

In 1931 the uniform budget law applying to the state and to all local units was passed. This law requires each unit of government to prepare a budget and to file a copy with the state comptroller of public accounts. The law permits good budgeting procedures in so far as the local governments are concerned. Its worst defects are in the provisions regarding the state budget, a subject with which we are not concerned in this paper.

The budget law provided no field force or other means of assisting local units in preparing and administering budgets. But local officials soon began to ask questions of state officials and particularly of the state comptroller of public accounts. Finally the comptroller and the state auditor and efficiency expert worked out a standard county budget form —which has been twice revised— together with a manual entitled *Instructions for Preparation of County Budget Reports and Index to Laws Relating to County Finances.* This manual has continued to be a valuable aid to officials despite the fact that it does not describe the forms now in use.

Many counties have followed the practice of typing or mimeographing their own budget forms instead of buying the state form. In numerous instances the state form has been followed, in the main, but variations have been introduced to meet conditions peculiar to the particular county. Such adaptations should be encouraged for they emphasize the essential principles of budget preparation, but allow a great deal of discretion in the handling of details.

No state agency has prepared forms for cities, but the League of Municipalities once experimented with a budget form. Unlike the counties, the cities differ greatly in the purposes of their expenditures and it is extremely difficult to design budget forms which will suit their needs.

The cities have been quite lax in observing the law as indicated by the number filing budgets. "At no time have more than one-third of the cities ever filed their budgets with the state comptroller as required by law."[1] The number filing seems to be decreasing steadily. In contrast to the cities the number of counties filing budgets has remained fairly constant at about 80 per cent.

School districts use a one-page budget form prepared and furnished by the State Department of Education. This form is only a summary, and the districts which are really interested in budgeting use it in that way. Some of these districts prepare complete budgets for their own use, but file the standard form with the state department. The department has no field force to assist in preparing and administering budgets, but some work has been done by other staff members. The director of information and statistics spends most of her time in September and October each year assisting in budget preparation. In addition, the twenty-four deputy state superintendents who assist in the rural aid program do some work on budgets when so requested.

In 1933 the Department of Education published a brief manual on school accounting and budgeting, which was revised in 1937.

Assessing and Collecting Taxes

The state of Texas has taken an active interest in assessing and collecting taxes, but only in so far as the work is confined to state taxes.

State *ad valorem,* poll, inheritance, and certain occupation taxes are collected by the assessor-collectors elected in each county. In the collection of these taxes they are responsible to the state comptroller of public accounts. These officials also collect auto license fees, but are responsible to the State Highway Department for these collections. Similarly the assessor-collectors collect beer, wine, and liquor permit fees under the general supervision of the State Liquor Control Board. In addition, the county clerk collects the note stamp tax and makes his settlement directly with the state treasurer.

The state comptroller of public accounts issues a booklet from time to time entitled *Instructions for Assessing.* The most recent edition bears this subtitle, "Giving the Statutory Requirements, Rules, and Regulations, Also the Special Instructions from the Comptroller Relative to the

[1] "State Control of Local Budgeting," by Stuart A. MacCorkle, *Southwestern Social Science Quarterly,* September 1940, p. 122.

Assessment of State and County Taxes." In general, it may be said that an assessor who reads these instructions should know what he is supposed to do. But he may gain little or no idea of "how" to carry out his duties, for the instructions comment only incidentally on this point.

Some further instruction is provided the county assessor-collectors through the fourteen *ad valorem* tax auditors who check county accounts each year. A majority of these men have had years of experience in tax work and they are instructed to advise all officials who are interested in improving the conduct of their offices.

Every other year, following state and county elections, the state comptroller, in coöperation with the Assessor-Collector's Association, sponsors a business meeting at the state capital. This meeting lasts two or three days and is designed to acquaint newly-elected officers with their jobs. Of course, many of the officials who remain in office for several terms keep on attending these meetings, and they assist greatly in explaining the work of the office.

The comptroller's office is always well represented at the annual conventions of the assessor-collectors and this provides an additional channel for instructional purposes.

The comptroller carries on a vast correspondence with county assessors. In addition, many of them come to the state capital and talk over their problems in person. When new or unusual questions are brought up, the comptroller's reply is mimeographed and distributed to all the counties. Questions involving legal decisions are referred by the comptroller to the attorney-general and the opinions resulting are also mimeographed and distributed to all counties.

From this outline it is apparent that the state comptroller does provide a great deal of advice and assistance to the assessor-collectors, despite the fact that he has no field force assigned specifically to that job. Nevertheless, it remains true that there has been little attempt on the part of the comptroller to issue general instructions covering the procedural or discretional work of the assessor-collector.

The comptroller's office has little or no responsibility for the assessment and collection of city or school district taxes in Texas. Of course, advice has been given when requested.

The State Department of Education has provided no assistance to school districts other than to print the laws applying to the assessment and collection of school taxes along with other laws.

Accounting

Until recent years the only mention of local accounts was found in laws describing the records which were to be maintained. Following the passage of the uniform budget law in 1931, it was realized that accounts are an important tool of management. Accordingly, in 1933 the legislature passed a law requiring that the comptroller of public accounts design an accounting system for counties.

The bill which was introduced called for an appropriation of $25,000, but this provision was eliminated before the bill became law. Despite lack of funds the chief clerk of the comptroller's office, with the aid of

an assistant state auditor and one independent auditor, managed to prepare a uniform system.

The system designed was printed and sample books containing each form, together with a manual of instructions, were sent to the county officials in 1937. The system is a good one despite the fact that it has several features which can hardly be used in practice; it has met a real need because it presents an over-all view of a county accounting system. One of the principal records called for is a multiple column ledger for the classification of receipts and disbursements. This record seems to have met a general need, for the number of counties using such distribution ledgers has increased tremendously since the system was released.

It should be emphasized that the state, through its agent the state comptroller, has made no demands upon the counties in regard to accounting systems. Local officials are free to adopt the system or not, as they may decide.

In so far as cities are concerned, the state has provided no direction at all as to accounts and record-keeping. But the League of Municipalities and the Municipal Finance Officers' Association have provided an *Accounting Manual for Texas Cities and Towns,* released in 1938.

One of the stationery houses designed and published a school accounting system which has been widely used by the school authorities. This system will provide the information needed for the budget and the annual reports.

Auditing of Public Accounts

The state has taken relatively little interest in the auditing of local accounts. Auditing work is largely confined to the checking of state taxes collected by county officials, and the pre-audit of fees claimed by county and precinct officers in state cases.

The state provides no auditing service of any kind for cities and villages in Texas. The general law, of course, applies to the manner of taking bids for audits.

Similarly, almost no auditing service is provided for the school districts of the state. The state auditor and efficiency expert is required to pass upon the applications of the districts for equalization aids for salaries, transportation, and tuition. These aids are paid from the general fund of the state. For the most part these audits have consisted of examinations of the requests which were filed, together with an examination of the budgets, school census figures, and other information filed by the districts. The state auditor has never had more than three men to assign to this audit, and field examinations have never been possible.

The State Department of Education has provided some measure of auditing as regards the scholastic enumeration. While this is not an audit of finances it is closely related, for the number of scholastics determines the amount of state apportionment each district is to receive. This is by far the largest single state aid paid to the public schools.

The state law applying to local audits by independent audit firms merely prescribes the method by which such audits may be secured, and does not describe the content of any audit. The local unit must de-

cide for itself as to the need for an audit and the type of audit which should be made. The customary practice is to take bids for audits and to award the contract to the lowest and best bidder.

Reporting

The system of public reporting in Texas hardly justifies the name. Although a casual reading of the law indicates that reports are required, a closer examination reveals that these reports fail to provide a complete picture of local finances.

Each unit of government is required to make an annual report of tax collections and indebtedness on forms designed and furnished by the state auditor and efficiency expert. These forms are sent to the county auditor, or to the county clerk in counties having no auditors, and this officer, in turn, supplies the various units of government with the proper forms. When completed, each unit returns the forms to the county auditor or clerk. One copy is kept in the county and the other is forwarded to the state auditor. Generally speaking, this report shows only the *ad valorem* tax situation including current collections, delinquent collections, and delinquent taxes outstanding. In addition, it shows the current and time debt outstanding.

The state auditor compiles a statewide report based on the reports submitted from each county. This report has been quite useful, particularly to the security dealers who handle bonds issued by the local units of government.

A third report is required of each local unit of government as of June 30 annually. This report is made to the state comptroller on forms furnished by that office. It is confined to a statement of outstanding indebtedness and sinking fund assets. This report has been ignored by many local units and in general has been of little value. In 1940 the forms and instructions were revised, and the number of units filing the reports increased considerably. But it is well to note that, in distributing the revised form, a letter of explanation was attached, and later a follow-up letter was used. Consequently, the increase in the number of reports filed may have been due to the increased activity of the comptroller's office.

There is a fourth annual report which is required of county fee officials only. This report is made to the state auditor and efficiency expert. One copy of each report is filed with the district clerk and a second copy is sent to the state auditor. Investigation reveals that about 80 to 85 per cent of the officials make these reports each year. Although the law specifies a fine of $25 per day for each day following the due date, no such fine has ever been collected. One reason is that the locally-elected states attorney would have to file the suit. Generally speaking, all that is done is to write the local officials a letter requesting that such reports be made.

Each school district is required to make an annual report to the State Department of Education. This report is made on forms prepared and furnished by the state department. The usefulness of the report depends on the care exercised by the local officials in filling it out. Much of the information contained in these reports is summarized in the biennial reports

of the state department. While the data obtained are subject to numerous criticisms, it remains true that the school districts are the only units of local government whose complete operations are summarized and reported upon by a state agency.

It is apparent that even when all sources of information at the State Capitol are utilized it is impossible to secure a complete picture of the receipts, expenditures, and indebtedness of local units of government. This is absolutely true of cities and special districts and it is true to a considerable degree of counties. School districts, as has been explained, do have a reporting system which provides an over-all summary of operations.

Fiscal Years in Texas

No discussion of state and local financial relations in Texas would be complete without reference to the confusion caused by differing fiscal years. The state and school districts operate on a budget year ending August 31, the counties use the calendar year, and the cities and special districts use years ending on various dates. About one-half of the cities use a year ending in April.

The tax collection year for the state, the counties, and the school districts runs from October 1 to June 30. This means that portions of two tax collection years will be included in the state, county, and school budget year.

Likewise, cities organized under general law are required to use the tax collection dates of the state and county if they desire to apply penalty and interest on delinquent taxes. This often means that the city tax collection year does not coincide with the budget year. Similarly, in two cases, the reports required to be made to the state may not agree with the periods used for any other purpose.

These differences in fiscal years also destroy most of the possibilities of working out the inter-relationship between local units and the state in so far as payments of money are concerned. For example, the payments by the state to the county fee officials are reported in the comptroller's annual report for a year ending August 31. But the county officials report these same fees to the state auditor for the calendar year. Similarily, the state tax collections from each county are reported on a year ending June 30, while the state aids to the local units are reported for a year ending August 31.

Conclusions and Recommendations

There is little rhyme or reason in the existing pattern of state and local relations in Texas. On the one hand, actions which need to be taken are ignored; on the other hand, actions which only partially meet a need are duplicated. While each session of the legislature is confronted with numerous bills affecting this problem, almost none of them recognize the real issues involved. Further, state and local officials who are familiar with the vital aspects of the problem are too seldom consulted by the legislature. It is believed that:

(1) The laws should be codified in order to determine exactly the situation which exists at the present time. Such a codification would bring out the duplications as well as the gaps.

(2) Steps should be taken to organize the calendar of fiscal years in

(Continued on Page 162)

Wartime Problems Must Be Faced

Most of these problems can be met in part, or their burdens lightened, as we are able to plan and to organize all community resources to meet them.

By FRED K. HOEHLER
Director of American Public Welfare Association

IT HAS become obvious in many places that the demands for defense programs cannot be met by cities or other jurisdictions of local government without some definite assistance, either in advice and counsel or through actual financial aid. The logical local agency for doing the coördinating and clearance job should be the local defense council. Perhaps the most striking characteristic of local government is the lack of awareness—and, what is worse, actual lethargy—with regard to the demands of a total defense program.

Politicians and chamber of commerce representatives are quick to run to Washington to get camp sites and industries located near their cities. After they are successful they run back to Washington crying for financial support. There is no disagreement that they need that help, but there is a total lack of responsibility for planning on the part of those same pressure boys.

It has taken nearly two years and a series of tragic events for the nation to come to any realistic understanding of the revolutionary shake-up the war program has given our economic and social institutions. Even today some of us cannot comprehend the scope of the program and its attendant problems objectively. We do not fully comprehend or accept what it means in the lives of people. The change it is bringing about in the habits of people will affect in turn the jobs of those who have public responsibilities for assisting people burdened by economic adversity beyond their control.

So it is well for public administrators to look at the defense program from the point of view of its end results in terms of the individuals in the community.

At first our imaginations were staggered by the magnitude of the defense program. We could not at once visualize the present reality involving millions of young men leaving their homes, schools, and jobs to enter the armed forces; hundreds of thousands of men and women moving from one community to another to take up new employment in defense industries; expenditures and authorized funds for war measures totaling many billion dollars, with a high percentage of our total productive capacity devoted to war production.

These basic changes in our economy are naturally bringing in their wake a number of fundamental economic and social consequences. These are:

1. Incipient inflation and price increases. For the first time in many years spending power exceeds the goods available for purchase. The cost of living has already increased substantially.

2. A new fiscal policy being much

discussed presumes to discriminate between defense and non-defense expenditures. We must determine what are the non-essentials in a total defense program. It cannot be health and bread any more than it can be tanks and bullets. But there are conveniences and services which may have to make way for greater security and protection of all people.

3. We are already suffering from priority unemployment. Joint planning to meet this emergency should be effected by government, industry, labor, and the welfare services.

The dislocations of services and of people have already raised problems of shortages in the basic facilities of local government. Housing needs are not anywhere being met even partially. Many schools are overcrowded. Hospitals and recreational facilities should be expanded to meet a new need. Services to families and children require personnel and funds to meet such problems as are created by transiency, vice, and actual dependency.

There are a great many communities in the United States where some immediate attention must be given to the special protective services for children. This is particularly true in new housing developments which are being constructed, where in many instances mothers have to be away throughout the day for work and children are without supervised play or direction.

The danger in this situation, particularly where children are in a new and strange community, is obvious to anyone who understands the forces which will be directed against them. It is not too much to say that the children of our large defense communities, unless provision is made for some services in their behalf, may become the criminals and prostitutes of tomorrow.

The soldier, in order to concentrate on his job of training, must have the assurance that his government is providing security and protection for his family. The worker needs assistance to facilitate his movements with his family from one place of employment to another.

Public officials must fight against discrimination either of the Negro or the alien so that the nation will have assurance that there is an equal sharing of the sacrifice and burden attendant to our total effort to defend our way of life.

Democracy, particularly in the local government expression of it, must be vital and real. We can no longer use slogans and speeches to teach the benefits derived from life in a free land. We must make them real by guaranteeing to every individual the freedoms and the security a democratic government has offered to them.

During the next several years local government will be faced with problems involving the loss of personnel through competition with other governmental jurisdictions and with special new agencies. There will also be the difficult problem of continuing many necessary services in face of urgent demands for reduced budgets.

More centralized power and authority will take vital responsibility away from local and state governments and transfer them to the national government.

A post-war period will bring headaches and heartaches to men in public office as troops and workers are demobilized.

Most of these problems can be met in part, or their consequent burdens lightened, as we are able to plan and to organize all community resources—public and private—to meet them.

In such organization and planning, every effort should be made to maintain a real balance of services as they affect people in safety, protection, health, and welfare.

In a real and living democracy, providing security—economic, social, and physical—is of equal importance to preserving our freedom.

EDITOR'S NOTE: Excerpts from address given at the Forty-seventh National Conference on Government of the National Municipal League, St. Louis, November 18, 1941.

STATE AND LOCAL FINANCIAL RELATIONS IN TEXAS

(Continued from Page 159)

order to simplify the task and to make reported figures more meaningful.

(3) The laws governing budgeting and reporting should be changed so as to provide an orderly flow of financial information of a comparable nature; in securing this objective, the budget which is already required from each unit should be continued and an annual report following the same classification of accounts as the budget should be required. This annual report would reveal all the receipts, disbursements, and outstanding debts of the county or city or school district. The state agency receiving this report should be required to compile an annual report reflecting the data submitted by each local unit of government. If such a statewide report were required, the two partial reports on taxes and indebtedness and indebtedness and sinking fund assets could be eliminated.

(4) Some means should be found to improve the status of public auditing in order that it may be of fullest possible value to all concerned. This needed improvement in auditing services might be secured by one of several methods—or by a combination of such methods.

In addition, machinery should be developed to facilitate the training of state and local finance officers. At the present time many of these officials are well informed and are doing good jobs in their respective communities. It therefore seems that some sort of clearing house should be established which would be charged with the responsibility of exchanging ideas, methods, and procedures. This should tend to raise the level of performance to that found in the best managed units of government.

Finally it must be kept in mind that the job of improving state and local financial relations requires a combination of forces for its accomplishment. This is true because each unit of government, including the state, has need for improvement in its organization and procedures. A well organized program should provide for improvement on all levels through the use of methods which are mutually sponsored in a spirit of understanding and confidence.

On the Local Front

Federal agencies and local citizens cooperate in providing and staffing recreational centers for men in uniform as well as those in overalls.

Prepared by the Office of Defense Health and Welfare Services
Federal Security Administrator Paul V. McNutt, Director

ZILPHA C. FRANKLIN, Editor

ONE hundred and sixty-four community recreation centers, provided with federal help, now furnish a place where men in uniform and workers in war production can spend their leisure. About 90 others now in the process of completion are also being built with federal funds appropriated under the Community Facilities Act.

Under this act the President designated the Office of Defense Health and Welfare Services of the Federal Security Agency as responsible for determining the location of recreation centers and supervising their operation. Through its field staff the Office has also been coöperating with local defense councils and recreation committees in organizing community recreation resources and developing local programs.

The Federal Works Agency, to which the act gave administrative responsibility, has assigned building operations to the Army. When the community needs additional assistance the United Service Organizations operate and staff these recreation centers under an agreement with the Office of Defense Health and Welfare Services.

These buildings, in towns all over the country that have been hardest hit by the impact of defense activities, provide a "home away from home" for our men in military service and for the army of industrial workers, and a community center through which all local recreational activities can be tied together for most effective community organization.

Most of these buildings have been opened with a formal dedication ceremony. Dedications are usually presided over by the chairman of the local defense recreation committee, as the buildings are an integral part of the total community recreation program. Participating in the dedication are representatives of the Army, the Federal Works Agency, and the Office of Defense Health and Welfare Services, each of which has an active interest in the service centers because of the coöperative arrangement under which these recreation facilities are provided. Commanding officers of nearby military establishments, representatives of management and labor from nearby industries, and outstanding local leaders are invited to attend. At the conclusion of the ceremonies entertainment is provided and the center is open to the public.

At this time buildings are turned over to the operating agency. Sometimes this is the community itself. More often it is the United Service Organizations whose member agencies have trained personnel and through whose national campaign people all over the country contributed money to provide wholesome leisure-time activity for men in uniform and men in overalls.

But the role of the Office of Defense Health and Welfare Services does not end with the opening of the center. The basic task of the recreation section of this Office has been and will continue to be that of helping communities in the organization of all types of native recreational resources for the meeting of defense needs into an integrated pro-

gram, of which the community recreation building is only a part.

This task concerns industrial workers quite as much as soldiers, sailors, and marines. Field recreation representatives have helped organize recreation programs in more than 400 areas. In every instance effort has been made to establish such organizational machinery as would represent all the major social, educational, religious, and service resources of the community. The organization is usually named the Defense Recreation Committee. This organization has been broken down into functional subcommittees to plan and execute various types of leisure-time services.

Some of the typical subcommittees are home and church hospitality, community clubs and centers, dances and social affairs, athletics and sports, information and volunteer services.

In all cases where there is a county or area defense council the Defense Recreation Committee is very closely identified with the more inclusive defense council.

The main emphasis of the Office of Defense Health and Welfare Services in the promotion of community organization has been to stimulate and promote widespread community initiative and responsibility. Implied in this is the task of assisting communities in the mobilization and utilization of their actual and potential resources for defense recreation.

Some of the steps taken by community defense recreation committees are: the renting, equipping, and staffing of various types of downtown clubs and centers for service men; opening up of churches and their auxiliary buildings for leisure time activities; using American Legion halls and facilities of fraternal groups; using high school and college gymnasiums and athletic fields; using parks and playgrounds for picnics and social affairs; mobilizing homes for meals, rooms, and hospitality; arranging dances and social affairs by churches, service clubs, and other groups; establishing downtown information centers; mobilizing volunteers to serve as guides; conducting tours and excursions; taking dramatic, musical, and other entertainment talent from the community into camps, bases, and industrial plants.

All these activities and many more indicate that communities throughout the nation are awakening to the recreational needs of the people in wartime.

Federal Recreation Centers*

Connecticut
New London
Windsor Locks

Massachusetts
Ayer
Bourne
Falmouth
Hyannis
Mashpee
Shirley

Rhode Island
East Greenwich
Jamestown
Newport

Vermont
Burlington

New Hampshire
Portsmouth

New York
Black River
Oswego
Watertown

Maryland
Aberdeen
Baltimore
Edgewood
Glen Burnie
Indian Head

North Carolina
Fayetteville (3)
Jacksonville
Morehead City
New Bern
Southport
Spring Lake (2)
Swansboro
Wilmington (2)

Virginia
Alexandria
Bowling Green
Fredericksburg
Hopewell
Petersburg (2)
Hampton (2)
Newport News (2)
Norfolk (2)
Phoebus
Portsmouth (2)
Virginia Beach
Yorktown

West Virginia
Morgantown
Charleston
South Charleston

Kentucky
Elizabethtown
Louisville
Radcliff

Michigan
Augusta
Battle Creek (2)
Fitzgerald
Mt. Clemens
Van Dyke
Village Center

Ohio
Newton Falls

Illinois
Belleville
Champaign
Highland Park
Highwood
Rantoul
Waukegan

(Continued on Page 185)

*As of February 23, 1942.

Contributors in Review

ALMOST analogous to man-bites-dog is professor-makes-headlines, but that's exactly what happened to **Hugh A. Bone** *(Maryland's Legislative Council in Action)* when he published his *Smear Politics: An Analysis of 1940 Campaign Literature* last fall. Not only did the *New York Times* carry a long news story *and* an editorial on the study, but the Associated Press put a story on its wire. Dr. Bone, a frequent contributor to the REVIEW, taught at Northwestern University from 1935 to 1937, and has been at the University of Maryland ever since.

A RARE blend of training in both the practical and the theoretical phases of business, economics, and public service has made a tax expert of **H. C. Bradshaw** *(State and Local Financial Relations in Texas)*. On leave at the moment from the Texas Agricultural Experiment Station, where he is economist in farm taxation, Mr. Bradshaw holds a fellowship at the Graduate School of Public Administration at Harvard. He began with a B.S. in business administration, followed up with an M.A. in economics, progressed to a two-year training for public service course at the University of Cincinnati which involved being clerk for a year to City Manager Dykstra, research assistant for another year at the local Bureau of Governmental Research.

AS CHAIRMAN of the Committee on Community Organization for Health, Welfare and Related Defense Activities, as a consultant to the federal Office of Defense Health and Welfare Services, **Fred K. Hoehler** *(Wartime Problems Must Be Faced)* has a box seat for the spectacle provided by the impact of defense populations on normal community life. The director of the American Public Welfare Association serves at present on numerous other committees deeply involved in the human side of the war effort, such as the Committee on Long Range Work and Relief Policies of the National Resources Planning Board, and half a dozen others.

FOR THE past twenty years **O. Garfield Jones** *(Why Not Citizenship Training in College?)* has been professor of political science and head of the depart- at the University of the City of Toledo, Ohio, with training for citizenship his forte and his fame. Hence he knows whereof he speaks. His writings on citizenship themes have been many; he has also published widely on the Philippines, where he was teacher, supervisor, athletic coach, research clerk, and soldier respectively in the years 1908 to 1919. Dr. Jones was born in Ohio, but his academic degrees emanate from as far west as California and as far east as Cornell.

THE ARTICLE appearing in this month's REVIEW by **Rosalind Tough** and **Ruth G. Weintraub** *(U. S. Housing Agencies Consolidated)* is the second recent collaboration by these two authors. Both had a hand in "Lesser Pleas Considered," appearing in the *Journal of Criminal Law and Criminology* for February 1942. A professor of sociology at Hunter College, Dr. Tough has published articles in several magazines, including the *Journal of Land and Public Utility Economy,* and is a contributor to the volume *Planned Society* (1937). Dr. Weintraub is a member of the New York Bar as well as professor of political science at Hunter. She is author of *Government Corporations and State Laws,* published in 1939.

Letters to the Editor

Can Detroit Do No Wrong?

To the Editor of the
National Municipal Review:

Readers of the Review are entitled to an answer to the question, half seriously asked in the January issue on page 31: "Who elects councilmen in Detroit, and does masculine prejudice on sex lines keep women out of the picture?"

Detroit Bureau of Governmental Research has not "neglected" to analyze this question in our elections. For twenty years every election in which women have been contestants for Council positions has furnished the answer: woman candidates, like all others, must impress the voters who are women as well as those who are men. The record shows that women are not in our City Council because so many voting women have been voting for men on the ground of masculine qualifications in each individual case.

Seriously, the unprejudiced student of government, if interested, can find in the Detroit election system why our Research Bureau called attention to the strict democracy practiced in our city for the past twenty-five years. Not only national parties but all other groups, regardless of size or influence, evidently face the election problem from the standpoint of the entire community and solely with a view to the individual merits of the candidates. The Bureau analysis proved that Detroit has no local parties, political machines, or factions of the population which can even presume to control elections.

In the Review for January the Toledo report also shows what can be done when the city votes at large without partisanship and "without tickets" (page 57). This is parallel with the system to which Detroit for many years has been accustomed. Results in these two cities will bear comparison with your reports of November elections held in Cambridge, Schenectady, and Yonkers, N. Y., and in Cincinnati—where the party and group approach continues to affect the local situation. I note especially with interest your postscript on what happened in Yonkers after the election.

W. P. Lovett
Detroit Citizens League

Our "Economics" Challenged

To the Editor of the
National Municipal Review:

The editorials, "Cushioning the Shock of Peace," in your November issue, and "Local Offset for National Debt," in the December issue, practically take it for granted that after peace comes there will be large numbers of men without incomes because the demand for munitions will cease and the armies will disband. There is further assumption that this situation will continue long enough to constitute what we call depression. City officials are advised to reduce their present debts so that when what is described above arrives they can incur new and large debts, the proceeds from which will provide incomes for their citizens otherwise without them. In return citizens will construct improvements deferred during the war.

This view is so common and challenged so little that to find it in the Review is no surprise. But there is another possibility. In fact the recent election of J. M. Keynes, a foremost British economist, to the directorship of "The Compagna of the Bank of England"—to give it its correct name—makes this possibility a probability. Men with views similar to those

of Mr. Keynes now hold strategic positions in agencies which help formulate our fiscal policies and that too increases the probability. The possibility-probability is that the shift from war to peace will occasion as much economic readjustment as we are now undergoing in the shift from peace to war, but no more than that. What we are undergoing does not call for an increase in municipal debt. Then having made the adjustment, there need be no depression nor need we ever experience another.

The more people there are who understand why this alternative is possible, the more there will be who will want to increase its probability. Surely municipal administrators would join such a group if its views were sound; they will follow the admonitions of the editorials mentioned above only if it is necessary, but not with joy.

Upon what does this other possibility rest? Upon the realization that general depressions are caused by a reduction in the quantity of purchasing power? In our last depression about one-fourth of all the money we had was destroyed in about three years. This had the effect of slowing up the circulation of the remainder so that our real income was halved. When banks issue "loans" and "buy" bonds they create purchasing power and, conversely, when they call "loans" and "sell" bonds they destroy it.

Further, it is not morally wrong to go into debt now that most of our money is bank debt, nor morally wrong to stay in debt since the result of paying it off has been hunger, bankruptcy, and suicide. Those who are convinced of the soundness of such views have no great objection to what in the minds of many is a bogey—the annual interest payment on the national debt. The final resting place of large amounts of bonds until redeemed are the portfolios of universities, hospitals, and other semi-public agencies. In this case the interest is a form of indirect taxation for the support of such agencies. The five largest life insurance companies must invest one million dollars each day and are glad when such bonds are for sale. The interest then goes into payment to policy-holders, most of whom are not rich. The amount which goes direct to banks can be shown not to be wasted in riotous living.

This is not the place to marshal the arguments which support the views presented. But those who are disturbed by their unorthodoxy had better begin laying their own plans to prevent the depression the editorials assume must occur. The men who go to fight had better not be told that there is something inexorable in the economics of the present order which makes depressions unavoidable and that after they are through fighting they will have recurring periods to live through such as we had in the early thirties.

If perchance we permit a sizable amount of our purchasing power to be destroyed by retiring a great part of our present debt to banks, then the issuance of municipal bonds will help re-create some of the money in the ratio of about a teaspoonful to a bucketful. But the irony is that a dollar of such debt may produce only three dollars worth of new income each year within the city that issues it and pays its interest, though it will by circulating add about twenty dollars to the real income of the rest of the country. Hence a shrewd municipal executive will be in favor of all cities contracting debts—except his own.

WALTER J. MILLARD

What Makes Civics Tick?

Because of their general applicability to most communities in which either sustained or sporadic efforts are made toward civic betterment, we reproduce here excerpts from a recent address by J. W. Clise, member of the board of trustees of the Seattle Municipal League.—EDITOR

I WOULD like to point out that the Seattle Municipal League is not a purity league interested in moral reform nor is it a group of starry-eyed idealists hoping for a local millennium. The League is made up of business men and professional men and women earning their livelihood in our community and an increasing number of ten-dollar members in all districts of Seattle and a few areas out in the county. They are responsible individuals who are interested in making this a better city to live in, one in which we can take real pride.

It is our aim, through knowledge of the facts relative to candidates for office, that our naturally conservative majority will vote more intelligently and effectively. It is our aim also to work in cooperation with the elected and appointed officials to secure better budgeting and administrative control and when necessary to study and suggest changes in our laws.

It is our hope to achieve as near one hundred cents value out of every tax dollar as possible. Too frequently in the past our community has received more nearly ten or fifteen cents value out of its tax dollar. However, we know by local experience and through the National Municipal League that the beneficial results derived are never achieved through sporadic popular movements along the general line of campaigns to "Throw the rascals out."

All too many citizen movements have been of this effervescent nature with an almost immediate subsidence back to the old levels of graft, corruption, monopoly and special privilege—with possibly new faces in the public eye but the same old interests pulling the strings. Anyone who doubts the regularity of this pattern should read some of Lincoln Steffens' observations.

On the other hand it has been demonstrated that, where there is a sustained and organized public interest, bad situations can be made respectable and kept so for a considerable period of years. For example, Cincinnati, which is considerably larger than Seattle, has had a most excellent local government for well over fifteen years and the records in Toledo and in Milwaukee also are encouraging. In each case there is a reason—the more important business interests have a vital concern for their city and they support the better program because of pride and because they find that it pays bigger and safer dividends.

Correction.—The following correction should be made in the tables appearing with "Comparative Tax Rates of 311 Cities, 1941," NATIONAL MUNICIPAL REVIEW, December 1941, pp. 692-709:

In the cities of Buffalo (No. 14), Albany (No. 66), Binghampton (No. 120), Troy (No. 132), New Rochelle (No. 175), and Elmira (No. 221) per cent realty should be 100; per cent personalty should be 0.

News in Review

City, State, Nation
Edited by H. M. Olmsted

Nation-wide Interest in City Replanning and Land Use

New York City Commission Withdraws Land-Use Maps

WAR activities and resultant shifts of population have affected city planning and zoning in many localities, while recognition of former over-optimism and the operation of past tax delinquencies have forced changes in zoning and other land-use developments in many cities. Opposition of property interests has in some instances caused revision or abandonment of plans assailed as drastic.

Reports by real estate organizations in 230 cities made to the National Association of Real Estate Boards show city planning, zoning, and rezoning activity during the past year, often on a comprehensive scale, in approximately half the number. Defense areas are the ones most frequently reporting planning, replanning, zoning, or rezoning. Six out of every ten of them have been so engaged during the year just passed.

Rezoning to turn back to residential use exclusively areas that once had a hope of commercial or industrial development and that had been so zoned is a striking phase of current action, but zoning changes to open former residential regions to redevelopment as apartment space or business space are also reported. Baltimore, Indianapolis, and Dayton, Ohio, present instances of planning activity going beyond city lines. A county zoning law in the Baltimore area has been put into effect within the last year. Indianapolis, restudying its zoning provisions, reports creation of a county planning commission. Dayton is considering county zoning as well as county planning.

The larger the city the more likely it is to feel present need for replanning and rezoning, the Association's reports clearly indicate. Thus during the past year there has been replanning activity in 78 per cent of all cities of over 500,000 population reporting, in 70 per cent of cities in the 200,000–500,000 population class, in 54 per cent of cities in the 100,000–200,000 class, in 49 per cent of the cities in the 25,000–100,000 class, and in only 39 per cent of cities under 25,000.

In New York City land-use maps, prepared by the City Planning Commission over a period of eighteen months prior to public hearings last December, have been the center of much controversy. Objections developed from property owners who feared that the values of their holdings would be endangered by the segregations into sections considered suitable for residential, business, manufacturing, and other uses, as carefully worked out for the city's area.

On February 11 the City Planning Commission, headed by Edwin A. Salmon, following the appointment of Rexford G. Tugwell, former chairman, as governor of Puerto Rico, disapproved the maps. It adopted a statement that "the commission is opposed to the adoption of general plans of land use which suggested to some persons drastic and revolutionary changes in ownership, use, and taxation of private property where no public advantage from such changes can be adequately substantiated." Changes of present zoning restrictions were preferred.

Long-range land-use planning, at least as exemplified in these maps, appears to have been indefinitely deferred by the New York commission. However, various other elements of a

master plan had previously been adopted and are in effect, subject to such alterations as the commission may find desirable in the future. These include plans for express and major highways, districts for clearance and low-rent housing, sewage disposal plants and districts, health center buildings and districts, and (in the initial stage) schools and parks.

An illustration of planning for public use of land reverting to public ownership through tax delinquencies is provided in the state of Michigan. There much reversion has occurred, dating back particularly to November 1939, when, as a result of the operation of state tax laws, some 20,000 parcels of land in 141 cities and villages in the northern counties passed to the state for non-payment of taxes, in addition to 2,217,000 acres of rural land.

Recent legislation provides for classification of possible uses of such lands and permits their transfer to municipal ownership when in or near municipalities desiring them. The Michigan Municipal League, assisted by a special grant from the American Municipal Association and with the participation of the State Department of Vocational Education, has held a series of training conferences to help city and village officials become familiar with available lands and the necessary procedure for acquisition, and to develop programs of land use.

A long-range planning program to expand public services through use of tax-reverted land is providing the city of St. Paul, Minnesota, this year with additional playgrounds and recreation fields, city park additions, and sites for a branch public library and a training ground for firemen, according to the American Society of Planning Officials.

The program was outlined in 1938 by the City Planning Board in coöperation with other municipal departments, and was put into effect this year under a 1941 state law authorizing cities to acquire tax-forfeited land without compensation on condition it be used exclusively for public purposes.

A Betterment Program for Philadelphia

A study of physical and economic improvement possibilities for Philadelphia constitutes the fifth of a series of twelve such surveys of principal cities being conducted by the Urban Land Institute. The report, issued early in February, looks to the conservation and enhancement of property values in the central business district, the reclamation into pleasing neighborhoods of large close-in blighted districts, the improvement of transportation facilities, and relief of traffic congestion.

A program of betterments recommended includes rezoning, provision for attractive parking areas on the edge of the central business area, construction elsewhere of apartments, duplex houses, and one-family dwellings, with ample surrounding lawns, parks, and playgrounds. Use of the right of eminent domain by the city to assemble land for development by private capital is proposed.

A concerted campaign by public-spirited citizens for better local government is urged, with a non-political city planning commission to draft a long-range schedule of municipal improvements in collaboration with a fiscal budget committee and a zoning commission.

Council-Manager Plan News

The International City Managers' Association has made a further revision of its official directory of municipalities with approved council-manager plans. Upon investigation the following three cities, which have had city

managers since the dates shown, have been added to this list: **Monte Vista, Colorado,** 1927, **Tarpon Springs, Florida,** 1941, and **Douglas, Georgia,** 1941. In **Hazel Park, Michigan,** an approved plan goes into effect on or about May 1, 1942; and in **Lower Merion Township** (Ardmore P. O.), **Pennsylvania,** a manager took office this year under an approved plan.

The following six cities were removed from the official ICMA list: East Detroit and North Muskegon, Michigan, Middletown, Ohio, Devol, Oklahoma, San Benito, Texas, and Niagara Falls, Ontario.

The total on the list at January 27, 1942, is reported as 543 municipalities and counties, including Hazel Park, Michigan, and Clifton Forge, Virginia (where a council-manager plan becomes effective in September).

In **Concord, New Hampshire,** the volunteer charter committee held the first public discussion of its year-long activities on February 6 and disclosed its recommendation of a full-fledged city manager charter for Concord. A council of nine, elected at large, was suggested. An administrative code to be drafted by the city manager and a merit system were indicated as other features of a charter to be proposed. The charter is to be submitted to various expert agencies before being made public.

The Board of Selectmen of the town of **Brattleboro, Vermont,** on January 26 voted unanimously in favor of returning to the town manager form of government, which had a brief trial there fourteen years ago, and to place the matter before the annual town meeting in March. On February 3, at the annual meeting of the Brattleboro Taxpayers Association, Leslie Giddings, manager of both the town and village of Springfield, Vermont, explained the manager plan, and much approval of the plan was expressed at the meeting.

In **Brookline, Massachusetts,** on January 30, there was held the first public meeting of the survey report committee, which is studying the advisability of establishing a town manager form of government and other reforms.

The **Ludington, Michigan,** *News* is advocating the council-manager plan and on January 28 started a discussion of the plan in its columns.

The **Dearborn, Michigan,** City Charter Commission has had the manager plan described and recommended to it by Professor Arthur W. Bromage of the University of Michigan's political science department.

The *Wisconsin State Journal* has called upon Mayor James Law of **Madison** "to make his main objective in the next two years the establishment of a city manager plan of government."

Groups of civic-minded citizens of **Manitowoc, Wisconsin,** and of **Texas City, Texas,** have become interested in the council-manager plan of government for their cities.

Intermunicipal Fire Protection Planned by Cities

Mutual aid fire protection plans of the type common in Great Britain since the start of the war are being added to the more prevalent scheme of service by one governmental unit to nearby cities and villages, where any intermunicipal arrangements exist, according to a survey of 30 cities in 21 states by the International City Managers' Association.

Under the mutual aid plan, legal in only five of the 21 states covered by the survey, cities participating agree to help one another in time of disaster with fire fighting equipment and man power.

Only five of the 30 cities are members of mutual aid plans, outstanding of which are those of Boston and the

New York City area. Under the Boston plan nearly 30 cities are interconnected by fire alarm systems, affording protection for 1,750,000 persons. The New York plan, which includes New York City, Westchester and Nassau Counties, New York, and Hudson County, New Jersey, makes facilities of 154 professional and volunteer fire departments mutually available in times of emergency.

The Association pointed out a recent trend in state legislation to allow local fire departments to operate apparatus anywhere within the state or even across state borders when aid is arranged for.

Fifteen of the 30 cities render outside service of an emergency nature only, with no prearranged understanding. Four of them—Buffalo, Chicago, San Francisco, and Washington, D. C.—have formally provided by fire department regulations, ordinances, or city charter that apparatus may be sent outside, but no actual working arrangements have been made with surrounding municipalities. Only eleven of the 30 cities render outside aid on a formal basis with a clear understanding of the obligations of each party.

Michigan State Troopers Make Defense Survey

The state of Michigan, through its state police, has just completed a survey of its man power and equipment in case either explosive or incendiary bombs drop on its soil. This survey, published in a confidential book for law-enforcement, defense, and fire department heads, lists not only fire-fighting apparatus but all kinds of auxiliary equipment that might be needed in case war comes to the state or in event of other disaster.

The proper authority, by flipping the pages, can find in a matter of seconds the location and capacity of each fire engine, ladder truck, portable pump, and rescue truck in the state. The data is all there, with telephone numbers, number of paid men and volunteers available in each locality, and how many of these men have been trained in handling explosives, how many are skilled in rescue work and in first aid.

Also listed are large tow trucks, public and private ambulances, acetylene cutting sets, gas and oxygen masks, portable lighting units, heavy jacks, small boats that can be called into service at a moment's notice, many outboard motors, and numerous minor items.

All hospitals and their locations and telephone numbers are set down, town by town and county by county.

This survey was made by state troopers, each post covering its own district while on regular patrols. Except for printing and postage, the cost to the taxpayer was nil.

KARL DETZER

Honolulu Adopts Rent Control

An ordinance to regulate rents was adopted by the Board of Supervisors of the city and county of Honolulu, T. H., and was approved by Mayor Petrie on December 13. Rents as of May 27, 1941, were made the ceiling for landlords' charges, subject to adjustment by a rent control commission of five, appointed by the mayor with the approval of the supervisors. Service standards of the same date were made the minimum.

Emergency Activities of Civil Service Agencies

Under stress of the war situation public personnel agencies both east and west are giving aid in new fields of responsibility.

Such agencies in several eastern cities and states, as a wartime policy, are making their rosters of eligibles avail-

able to civilian defense agencies, to the federal government, and to private employers dealing with defense contracts, as a survey by the Civil Service Assembly of the United States and Canada shows.

In New York City not only are the eligible lists used for filling emergency jobs for the city, for private employers having difficulty recruiting trained personnel on short notice for defense contract work, and for federal defense agencies when needed, but the Municipal Civil Service Commission has been conducting nation-wide examinations of candidates for the British Civilian Technical Corps.

In Massachusetts registers of the State Department of Civil Service are supplying men and women for defense positions paid from town and city funds, and in Connecticut the eligible lists of clerical workers set up by the State Personnel Department are being used to staff the State Defense Council. Maryland's Department of State Employment and Registration has likewise filled state defense council positions from its lists, and has referred eligibles in excess of the state's estimated needs to the federal government for its use.

Municipal public personnel commissions on the Pacific coast are acting as clearing houses for placing war emergency personnel, and in some cases their staffs are directly performing defense duties.

In Seattle employees of the civil service department have been acting as special police, and many additions to the regular police and fire forces have been made from civil service eligible lists there and in various other cities.

In San Francisco the personnel director of the civil service commission is serving on the Civilian Defense Council, through which all purchases and personnel requirements for civilian activities are being cleared.

Civil service boards and commissions assist the municipal civilian defense agencies in classifying volunteer applications for emergency services and in setting up rosters of the workers as they are assigned to defense duties, and are active in filling many kinds of defense positions from existing eligible lists and in conducting additional examinations.

Direct Legislation in 1941

Constitutional and charter amendments predominated among state and local measures voted on directly by the people in 1941, according to surveys by the United States Bureau of the Census. Eighty out of a total of 82 constitutional amendments proposed in seven states were adopted. Charter amendments numbering 138 were reported to the Bureau, of which 68 were approved.

Seventy of the 82 constitutional amendments were voted upon in Georgia on June 3—an exceptionally long list for one state. All but one were adopted, the exception being a proposal for annual instead of biennial legislative sessions. Most—63—of the 70 Georgia amendments were concerned with governmental subdivisions of the state; 57 were to permit specific localities to incur, fund, or refund debt. The vote on the various amendments ranged from 25 per cent to 9 per cent of the state's vote for president in 1940.

In Michigan and Wisconsin the vote on amendments reached 33 per cent of the 1940 presidential vote.

No state bond issue proposals were voted on. The only issue other than amendments was Maine's referendum on increasing the state gasoline tax.

Besides charter amendments, 50 bond-issue proposals were included in the 284 local measures reported to the Bureau, sixteen related to tax levies, and 80 dealt with miscellaneous subjects. Voters approved 39 bond issues, three tax levies, and 44 miscellaneous.

Los Angeles led in the number of proposals—32 straight charter amendments, three tax levies involving amendments, and one bond issue. Of all the 138 charter amendments proposed, 99 were in California cities.

Red Cross and Public Welfare Agencies Define Their Fields

As a result of a conference of representatives of the American Red Cross, the American Public Welfare Association, and the Office of Defense Health and Welfare Services, a joint statement of policy was issued on January 10 setting forth the respective lines of activity of the first two organizations. It declares, in general summary:

1. The American Red Cross recognizes the basic responsibility of government for the relief of persons in need of basic maintenance.

2. Governmental agencies recognize that the American Red Cross has been designated by the army and navy as the official agency to render service to the men in the armed forces and their families.

3. It is recognized that governmental agencies and the American Red Cross have a mutual need for working agreements on state and local bases that will guide community planning and efficient operation of services to the armed forces.

Large Attendance at New York Regional Institutes

Twelve regional institutes for elective officials and heads of departments of cities and villages, conducted by the Municipal Training Institute of New York State, attracted a total attendance of 462 from 126 municipalities—an increase over previous institutes that shows growing appreciation of their value.

A training school for assessors was held in Albany on February 18-20.

Citizen Action

Edited by Elwood N. Thompson

Chicago Civic Groups Organize Joint Office

Savings in Funds and Energy Made Possible under New Consolidation Plan

A CONCERTED effort is now being made in Chicago to correct the well known civic difficulty of too many organizations, too much division of energy.

In 1938, when the Citizens' Association selected a new executive secretary, it gave him authority to develop as much coöperation among civic agencies as seemed wise. As a result a joint office was organized into which the organizations moved.

The **Citizens' Association of Chicago**, organized in 1874, has a continuous and active history from that date. In April 1939 this Association took over the function of the **Municipal Voters League**, which it had helped organize in 1898. The latter's function had been to observe the activities of the City Council of Chicago, and to recommend candidates therefor on the basis of their qualifications. This objective was linked with those of the Citizens' Association.

Almost simultaneously the **Legislative Voters League of Illinois**, maintaining its own board of directors and employing its own executive secretary, came into the new office. Its function was similar to that of the Municipal Voters League, except that it dealt solely with the personnel of the state legislature.

Shortly thereafter the **Civil Service Association of Chicago** asked that it be permitted to join in this new office setup. With its own board of directors, and using the executive secretary

of the Citizens' Association as its managing director, it entered upon a program of reorganization. This has resulted in the organization of committees on public personnel administration throughout the state, and development of an active program not only to extend the merit system but to work in a consultant capacity with civil service jurisdictions to perfect techniques of public personnel administration. It is now just as active, if not more so, than it has been at any time since its founding in 1882. Its name has been changed to reflect its status as a statewide organization, to **Citizens' Civil Service Association of Illinois.**

Activities of the Citizens' Civil Service Association of Illinois during 1941 indicate a marked change in emphasis from civil service extension and mere legislative reform to valuable cooperation offered to and welcomed by officials of the state's major civil service jurisdictions.

Of greatest interest has been the work done in coöperation with the State Civil Service Commission, which has resulted in:

Greater efficiency of the Commission's staff as a result of the adoption of certain recommendations made by Public Administration Service which had been retained to make a survey of office procedure;

Acceptance and use of electrically scored short answer examinations, which have expedited the holding of examinations, as has the use of volunteer monitors for large state examinations at each of the examination centers throughout the state. These volunteers have been recruited by the Citizens' Civil Service Association, League of Women Voters, Junior Association of Commerce of Chicago, Illinois State Federation of Women's Clubs, etc.

Moreover, an adequate appropriation was obtained for the State Civil Service Commission for the first time in many years.

In order to obtain broader intelligent interest in public personnel administration, the Civil Service Association has laid emphasis on explanation of administrative techniques in its free lecture program available to other civic groups and clubs. The Association purchased from the New York City Civil Service Commission a copy of its sound motion picture entitled "The Merit System Advancing." We have shown this motion picture to many groups throughout the state, asking each to assist in defraying the cost of the film so that the Association may acquire additional films through purchase or preparation.

Expense Sharing Saves Money

Substantial economy for the several organizations has been made possible by the sharing of office expenses. In addition we have found that mutual collaboration on problems of interest has been helpful, and that we have been able to effect a closer coöperation with other civic agencies which still maintain independent offices and staffs.

The Citizens' Association has been laying particular stress on administration. It has recently concluded the first phase of its work on municipal waste collection and disposal, which has resulted in the saving of over $1,000,000 a year according to the Commissioner of Streets and Electricity.

We hope that in the future more integration among civic agencies of this type can be effected and feel confident that it can be done. In the past year we have become the permanent headquarters, between elections, of the **Joint Civic Committee on Elections** which is composed of many of the prominent civic groups in Chicago working together instead of independently on a problem of mutual interest

—that of protecting our democratic form of government by making Chicago elections more honest.

KENDALL LINGLE,
Executive Secretary
Citizens' Association of Chicago

Port Huron Organizes to Back New Charter

A new commission-manager charter was adopted in April 1941 for Port Huron, Michigan, after a whirlwind campaign in which the Port Huron League of Women Voters took a large share.

Seeking to insure the success of the new charter, League members and others who were active in the successful charter campaign organized a **Citizens League**, now nearly a year old.

Few cities, we believe, may boast of shorter time in obtaining the manager form of government. It was less than nineteen months from the time the movement got under way in Port Huron until the new charter was adopted by the people.

Some seventeen years previously a commission-manager charter had been rejected by Port Huron voters by a three-to-one majority. Yet believers in good government continued to favor a modern charter for our city. Local interest was focussed late in 1939 by Karl Detzer's famous article, "Meet Mr. Cookingham," in the *Reader's Digest*. Soon after, the first official step was taken by the Mayor, who called a meeting of fifty-one citizens in September 1939. This led to a decision that the charter should be revised although only three days remained for filing petitions to submit charter revision at the next election. This was the start of the whirlwind campaign.

Members of the six-months-old League of Women Voters had made surveys of the city, a study of the old charter, and of the manager plan. They held meetings for discussion and enlisted the interest of other women in the city for a house-to-house canvass urging a revision of the charter. In the November 1939 election the people voted two to one to revise the city charter, and a commission of nine members was elected to do the job.

The charter commissioners made every effort to enlist public interest in charter revision. Great credit goes to them for their conscientious work in endeavoring to find the latest and best, visiting other cities, and securing the advice of experts in the drafting of the charter.

Members of the League of Women Voters attended all meetings of the Charter Revision Commission and they were the only organized group to request that a civil service provision be included. The League of Women Voters obtained valuable help throughout from the National Municipal League, including the services of Mr. Walter J. Millard.

Charter Campaign

Through the advice of the National Municipal League and the Michigan League of Women Voters a second Citizens Committee was organized to inform the public on the merits of the manager plan charter that was finally drafted by the Charter Revision Commission. Some three hundred men and women, calling themselves the **Citizens Charter Revision Committee**, organized in February 1941. They held public meetings and supplied speakers for other local groups and for talks on the local radio station. A precinct card index file was made for the guidance of the house-to-house canvassers who comprised 135 women in the field as well as a corps of others to staff headquarters. A full coverage of the voters was made.

Opponents of the manager plan

worked with a vengeance to defeat it, using every political strategy they could summon. When the returns came in the charter had carried with a slim majority of 110 votes, in contrast to the two-to-one acceptance of revision.

Then in three weeks came the election of commissioners as provided by the charter. The Citizens Charter Revision Committee urged the election of the men who had written the charter, and five were induced to be candidates for the seven-man commission, four being elected. And so another victory was gained.

Realizing that the battle for good government was only half won, the Citizens Charter Revision Committee sponsored a testimonial dinner for the commissioners who had written the charter. This function was used as a springboard from which to establish a permanent Citizens League to maintain and further stimulate interest in city government on the part of the general public.

Distribution of application cards for membership resulted in 336 potential memberships and a permanent organization. The Citizens League of Port Huron was officially launched on June 3, 1941.

New Organization's Aims

The Citizens League of Port Huron has decided that until it has gained experience, confidence in itself, and full confidence of the public, it will be non-pressure and strictly fact-finding so as to firmly establish itself as a source of complete and dependable information on all civic affairs. Committees on civic affairs, education, taxation, community health and welfare, county affairs, education for citizenship, and candidates and elections have been formed and are actively at work. Each has developed data regarding local taxes, operation of the school board, and county affairs, all of which has been, or will be, published from month to month in the League's publication called *The Citizen.*

The League contemplates the formation of precinct forums. One has already been established and is actively studying child delinquency which is of special concern in that particular precinct.

In the light of the progress made in less than a year League members now clearly realize the value of such efforts.

MARGARET M. ELLIOTT,
Executive Secretary
Citizens League of Port Huron

War Stimulates Local Government Study

During the spring and summer of 1941 a group of California women representing Republicans and Democrats, Jews, Protestants, and Catholics, junior leagues, chambers of commerce, American Legion auxiliary, women's university clubs, leagues of women voters, P.T.A. groups, and other women's organizations, held a series of meetings to set up and plan a program for an organization they decided to call **The Woman's Tax Study Group.**

Active women's organizations throughout the Los Angeles area were invited to participate in the study program which these women outlined. Each organization was asked to send a representative to the meetings of the Study Group, her duty being to report back to her organization on the material presented.

Today, more than one hundred different organizations are active in the Group, with new members being added at each meeting. Entry of the United States into the war has added to the organization's zeal in its study of government for, as the chairman of the Group, Mrs. Curtis S. Albro of Los

Angeles, president of the Los Angeles Y. W. C. A., has pointed out, "Although war activities are taking up much of every woman's time today, luckily for our country almost every woman knows that the war has definitely intensified the need for knowledge of government and its problems so that a sane course may be followed."

Meetings are held regularly on the second Tuesday morning of each month at the Los Angeles Y. W. C. A. Following the presentation of the program written questions may be submitted to the speakers, thus stimulating a lively discussion. Mimeographed summaries of each program are available in advance so that those present can be prepared with questions.

Study program being followed by the group, with speakers who have appeared thus far, is as follows:

October: "Essentials of Government and What's Ahead for Taxpayers." Dr. Gordon S. Watkins, Dean of College of Arts and Sciences, University of California at Los Angeles; N. Bradford Trenham, Executive Secretary, California Taxpayers' Association.

November: "Sources and Uses of the Taxes We Pay." Dr. Frank M. Stewart, Director of Governmental Research, University of California at Los Angeles; L. D. Gifford, Director of Research, California Taxpayers' Association.

December: "Economy as a Means of Preserving our Form of Government." Everett W. Mattoon, Assistant Attorney General, State of California; James L. Beebe, Attorney, Los Angeles.

January: "How Tax Economies Can Be Accomplished." Dr. Gilbert G. Lentz, Assistant Professor of Political Science, Occidental College; Walter C. Thiel, Assistant to the Director, Bureau of Budget and Efficiency, City of Los Angeles.

February: "Scope and Cost of Our Public School System." Beach Vasey, Deputy County Counsel, in charge of legal problems of public schools, Los Angeles County; Willis W. Clark, Director, Division of Research and Guidance, Office of Los Angeles County Superintendent of Schools; Dr. Vierling Kersey, Superintendent of Los Angeles City Schools; N. Bradford Trenham, Executive Secretary, California Taxpayers Association.

March: "Cost of Charities and Relief in California."

April: "Functions and Cost of California's State Government."

May: "How the County Budget Gets its Shape."

The organization outline of the group specifically provides that it shall be nonpartisan and nonpolitical, in these words:

"The Woman's Tax Study Group shall be exclusively a fact-finding group, nonpartisan and nonpolitical, composed of representatives of women's organizations of Los Angeles County and Southern California, for the purpose of securing and disseminating factual information regarding governmental expenditures and taxation.

"The Woman's Tax Study Group shall make use of the fact-finding services and facilities of California Taxpayers' Association, chambers of commerce, the colleges and universities, and other available research agencies as its Advisory Committee may determine, but shall retain complete independence in all matters of policy."

The Woman's Tax Study Group passes no resolutions, takes no action, makes no recommendation. Speakers so far have resolutely resisted that temptation to "pull the punch" which often presents itself to the speaker at a woman's meeting. On a diet that would challenge the graduate student in government these women come back for more facts.

Jessie K. Grant, *Editor*
The Tax Digest
California Taxpayers' Association

Roundup—

We hear enough these days about the sacred duty of every citizen to exercise his franchise and the reasons why people fail to vote, so that everyone should be convinced of the general importance of voting. But how many people really understand what they are doing when they go to the polls and how their vote works? For those who feel they could well know more about this vital subject, the **Philadelphia Committee of Seventy** has issued a valuable little 20-page pamphlet entitled *A Guide Book for Voters—How Your Vote Works.* Printed in red ink on light blue paper, the leaflet begins with a series of questions, addressed to the reader, designed to show him how meager his information is and then goes on to present in a clear, understandable style the necessary facts about local political organization, registration, time and manner of voting, and election crimes. Even those who consider themselves well informed on elections will undoubtedly pick up some useful pieces of information from this booklet.

The **Wisconsin Taxpayers Alliance** has performed another useful public service with the issuing of its 1942 edition of *Taxes.* This 36-page tax dictionary includes, among other things, a list of all the state and federal taxes to which a Wisconsin resident is subject. In addition it describes some of the most misunderstood of our tax levies—income taxes, payroll taxes, motor vehicle taxes, and others.

The **Yonkers Committee of 100** has under consideration a plan which sounds like a good idea for any citizen group in a fairly large community. It has been suggested that future meetings of the Board of Directors, to which all members of the organization are welcome, should be held in different districts of the city to make it easier for members to attend. R.M.W.

County and Township
Edited by Elwyn A. Mauck

Virginia Legislature Considers County Bills

Housing, School Boards, Blackouts, Fireworks, Among Matters Covered

IN THE past several weeks the two houses of the Virginia legislature have received a number of reports and bills affecting county government.

Perhaps most important to counties is a report of the Advisory Legislative Council which recommended that "inasmuch as the country has become involved in a serious war which demands the complete and united effort of every state in the union, and which is paramount in the interests and thought of all persons charged with governing the state and nation, no legislative program involving a question of such a controversial nature as that of annexation in Virginia should be proposed at the 1942 session of the General Assembly."[1]

Among the more significant bills may be listed the following:

House Bill 206 authorizes county governing bodies to prohibit sale, purchase, and use of fireworks;

Senate Bill 108 authorizes local governing bodies to adopt airport zoning ordinances to effectuate approach plans formulated by the State Corporation Commission;

House Bill 217 permits counties to contract with adjoining or nearby cities for fire-fighting purposes;

Senate Bill 150 authorizes the crea-

[1]For a discussion of this problem see "City-County Separation in Virginia," by Raymond B. Pinchbeck, NATIONAL MUNICIPAL REVIEW, July 1940, pp. 467-472.

tion and establishment of regional housing authorities by two or more counties, defines their rights, powers, and immunities, expressly authorizes county and regional authorities to undertake projects for farmers of low income, authorizes coöperation with one another, and authorizes their operation within municipalities but contingent upon the latter's consent;

House Bill 243 provides for enlargement and merger of sanitary districts;

House Bill 267 provides state aid to counties and cities for transportation of school children;

House Bill 281 modifies the procedure of selecting local school boards;

Defense Measures

House Bill 309 authorizes political subdivisions to order blackouts, makes them immune from liability for damages due to air raid precautions, and provides for the appointment of air raid wardens, fire watchers, and auxiliary firemen and policemen;

House Bill 378 provides that officers, agents, and employees of local units may in emergencies go or be sent with equipment beyond local territorial limits with no diminution of their privileges and immunities;

House Bill 380 provides no person shall be disqualified from holding local office by reason of having served in any selective service or rationing system; and

House Bill 348 creates a Regional Planning Commission for Richmond City and adjoining counties.

North Carolina County Welfare Offices under Merit System

The North Carolina Merit System Council recently completed its task of bringing all clerical workers in county welfare offices within the merit system, and the task of covering the professional workers is now entering its final phase. The clerical incumbents were given only a qualifying written examination, while the aspirants to clerical positions took competitive written examinations.

On the professional level, aspirants and incumbents take both a written and an oral examination. Again incumbents need secure only a passing grade while aspirants will be placed on an eligible register on a competitive basis. The oral tests of the several hundred examinees have just begun, but the Council hopes to complete this task in the near future.

State Completes Westchester County, N. Y., Relief Survey

The New York State Department of Social Welfare has released a 11,000-word summary report of welfare activity in Westchester County, thus bringing to a conclusion a study instituted a year ago when it was charged that "chiselers and floaters" were defrauding the taxpayers. The report admitted that many of the criticisms made by a special supervisors committee had "some basis of validity," but in most respects it exonerated the Westchester relief agencies of the charges made against them.

The report praised the "progressive program" of Westchester's $3,500,000 annual budget for relief purposes, holding that this was comparable to the load borne by other counties. It opposed removing from the rolls those individuals who had only brief residence in the county by asserting such action would be socially undesirable, ineffective, illegal and a cause for reprisals against Westchester indigents in other areas. The report also made minor recommendations regarding bookkeeping, filing, and auditing.

Taxation and Finance
Edited by Wade S. Smith

Tax Exemption Problem Unsettled

Morgenthau Renews Drive to Tax State and Local Bonds

IT IS ironic, to say the least, that as the war ends its third month and the nation faces the most critical period in its history, one of the most important problems facing local government is tax exemption. Secretary of the Treasury Morgenthau has renewed the drive to tax income from state and local bonds—future issues as well as those presently outstanding—a move which has plunged the municipal bond market into confusion and raised questions which reach to the very heart of local self-government.

The effort to remove the present exemption from income taxation enjoyed by the interest on government bonds began with the proposal that all government bonds—state, local, and federal—be made subject to "reciprocal taxation."

Spokesmen for local government were quick to point out that reciprocity in this instance was an illusion, since the taxation of income is not as yet a part of the local tax structure. Further, reciprocity for the states would be incomplete, since for the majority the income received from the taxation of federal bonds would be inconsequential in comparison with the federal tax exacted on the states' own obligations.

It was argued, too, that removal of the tax exemption feature would result in a fractional increase in the cost of borrowing for all units concerned, since a large number of the purchasers of government bonds find it worth while to pay a premium for the exemption feature.

The campaign to establish reciprocity failed, but the Treasury Department did away with the exemption feature on new federal obligations, beginning about a year ago. The result was a fractional rise in the cost of federal borrowing, not as large as some had forecast, but perceptible. The campaign continued with respect to state and local bonds, although there were repeated avowals by treasury spokesmen that only the taxation of interest on *future* issues was contemplated.

In a speech at Cleveland late in January the Secretary of the Treasury again brought the subject to the fore, stating that: "It is high time, in my opinion, to tax the income of state and municipal securities—not only the income from future issues, but also the income from those issues now outstanding." The result was an immediate decline in the municipal bond market—which was just beginning to rally from the depressing effects of Pearl Harbor—and a conspicuous advance in the cost of new borrowing by those municipalities which had scheduled bond sales in the following weeks. There was also a renewal of opposition to the proposal, made especially bitter by the Secretary's shift to a position including outstanding issues among the bonds to be taxed.

In the new campaign for inclusive taxation the Treasury Department is stressing the additional income to be received—an alleged $200,000,000 annually—rather than that removal of inequalities would follow the move. Opponents are vigorously protesting the move as an invasion of "states' rights."

Indubitably, the tax exemption feature of government bonds does offer a haven of refuge for income taxpayers in the higher brackets, a haven whose

existence is incompatible with the principle of taxation according to ability to pay. Against this, "states' rights" has a hollow sound unless it is amplified with a concrete demonstration that the rights involved are more than the dead hand of tradition. The whole question is one of policy; whatever decision is ultimately made, either "states' rights" or equity must be sacrificed in some degree.

The right of tax exemption of itself is not an essential one for local government. Normal and abnormal movements of the money market operate on the whole as a more serious factor in influencing local borrowing costs than does tax exemption. Far more important to local government is the freedom from extra-legal fiscal control which is implicit in the tax exemption feature. That the taxing power may be so exercised as to destroy—or control—is just as evident today as it was when Justice Marshall handed down his *dicta* in *McCulloch* v. *Maryland*.

Obviously, immediate and violent opposition would arise to any act of Congress designed to give the federal government that control over local government which is now vested in the states, and which in the form of home rule has been responsible for the greatest advances in the techniques and practices of self-government. The removal of tax exemption would, however, open the door to just such control. Is the danger to local government inherent in such a move of greater or less importance than the securing of a few millions of federal revenue and the rectifying of one of numerous present inequalities in the federal tax system? That is the question posed by Mr. Morgenthau's latest move.

States and Local Units Invest in Defense Bonds

First reports from a nation-wide survey by the Municipal Finance Officers Association indicate that all but a few states are investing in defense savings bonds, many up to the limit allowed by the Treasury Department—$50,000 a year for each governmental department.

State funds invested usually represent reserve funds held in trust for various purposes, including pension and school funds. In Colorado, for example, the following departments invested in defense savings bonds during 1941: Employees' Retirement Association, State School Fund, Workmen's Compensation Department, University of Colorado, and the State Agricultural School.

All but one of the first twenty states reporting said state funds were invested in defense bonds, with some reporting they would increase investments if the $50,000 limit per department were lifted. Some of the states and amounts invested include: California and Idaho, $500,000 each; Wyoming, $485,000; Oregon, $420,000; Washington, $325,000; Nebraska, $200,000; Maine, $169,000; and Massachusetts, $125,000. While not reporting amounts invested, other states subscribing "up to the limit" include North Dakota, Colorado, Kentucky, Minnesota, and Indiana. Iowa and New Mexico also said they were investing in defense bonds.

Counties investing in defense bonds include Duval, Orange, and Lake Counties, Florida, $50,000, $25,000 and $50,000 respectively; Barnwell and Clarendon Counties, South Carolina; and Moffat County, Colorado. Barnwell County officials invested $35,000 proceeds from sale of improvement bonds for its courthouse renovation program, deciding this was not the time to make improvements. Interest from the defense bonds will meet interest on the improvement bonds and leave a slight surplus.

Cities investing funds in defense sav-

ings bonds include Belleville, New Jersey, $50,000; West Hartford, Connecticut, $50,000 for its sinking fund; Fresno, California; Alachua, Florida; and Haverhill, Massachusetts, which voted to buy bonds with $48,000 of municipal hospital funds. Haverhill's treasurer said the money would bring 2½ per cent interest if invested in defense bonds compared with 2 per cent if left in savings banks.

Tupelo, Mississippi, has taken a unique action. It decided to distribute in the form of defense savings bonds and stamps a $31,000 rebate to customers of its electric distribution system. Ordinarily the surplus earnings would be passed on to customers as rate reductions. This year, however, it was felt that to encourage increased use of power by a rate reduction would not be advisable in view of heavy demands defense industries are making on power resources of the southeast.

Large Cities Increase Reliance on Shared Taxes

The nation's large cities are placing increasing reliance upon shared taxes and grants-in-aid as sources of revenue. While the general property tax, the base of municipal taxation, continues to supply about two-thirds of all local receipts, shared taxes and grants provide about 20 per cent of the cities' revenues as compared with 5 per cent in 1929. These conclusions are based on United States Bureau of Census statistics covering municipal revenues of the 94 cities of 100,000 or more population for the ten-year period of 1929-1939, as analyzed by the Federation of Tax Administrators.

The decade showed a marked falling off in receipts from miscellaneous revenues and earnings, consisting largely of public utility earnings, interest, rent, pension assessments, and poll and occupational taxes. This source provided almost a quarter of the revenues of the 94 cities in 1929, but in ten years it had dropped to 11 per cent. Revenues obtained by special assessments fell off from 7 to only 1 per cent during the same time.

Total revenues of the 94 cities varied but little during the ten-year period. Lowest totals were $2,400,000,000 in 1932 and 1934; the highest, $2,900,000,000 in 1935. Receipts in 1939, last fiscal year for which census data are available, amounted to $2,800,000,000.

Per capita revenue for 1939 averaged $74, but there was great variation among cities. The largest, whose populations were more than 500,000, received $87 per person in revenue, while cities between 100,000 and 300,000 population collected $49 per capita. The 94 cities, containing 29 per cent of the nation's population, received half as much in local revenues as the federal government collected in 1939.

The press section of the United States Housing Authority reports that Birmingham, Alabama, received last year $9,220 paid in lieu of taxes by the Central City low-rent housing project, whereas in the preceding year the city received only $7,608 from property on the identical site.

The Municipal Finance Officers Association has prepared a four-page folder entitled *Wartime Policies for Municipal Finance*. Under the headings Policy Matters, Matters for Administrators and Legislators, and Matters Primarily for Local Finance Officers, the Association's executive board has approved a series of statements calculated to enhance the contribution of local government to the war effort. The Council of State Governments has also published a statement of policy serving the same purpose for state administrators and legislators.

Proportional Representation
(This department is successor to the Proportional Representation Review)
Edited by George H. Hallett, Jr.

Attack on P. R. Averted

New York Repealer Dies in Board of Estimate

COUNCILMAN Louis Cohen's bill to abolish the use of proportional representation in New York City, referred to in this department for December, passed the City Council on December 9 but was still in committee in the Board of Estimate on December 31, when the terms of the old Council and Board of Estimate expired. At this writing it has not been introduced in the new Council.

The vote in the old Council followed a spectacular hearing on December 4, at which Mr. Cohen, presiding, hurled a gavel at David Benjamin, chairman of the law committee of the Kings County (Brooklyn) Republican organization, while the latter was speaking against the bill. Park Commissioner Robert Moses, who has consistently opposed P. R. since before its adoption, was the principal speaker for the repealer. There were few others.

Representatives of most of the important civic groups and of important labor groups, including the International Ladies' Garment Workers Union and the Amalgamated Clothing Workers, appeared against the bill. It was evident that no appreciable breach had been made in the forces which had secured the original adoption of P. R. and defended it successfully against two attacks at the polls.

The repealer came to a vote in the council the afternoon of the first air raid alarm and the incongruity of such an attack on democratic principles at such a time was made the subject of some comment. The Democratic organization councilmen looked at the matter differently and all of them who were present voted for the repeal. Dr. Harry W. Laidler, American Labor party councilman who had just been defeated for re-election, made an able defense of P. R. and voted against the repeal along with Minority Leader Genevieve B. Earle[1] and Robert K. Straus, independents, John M. Christensen, Republican, and Salvatore Ninfo, American Labor. None of the minority members voted for the repeal, though Lester Baum, Republican, did not vote. The vote was twelve to five.

Being a charter amendment the bill required the concurrence of the Board of Estimate, which it did not get. It would also have needed the Mayor's approval or a two-thirds vote of the council to override his veto, and popular approval at a general election.

It is not expected that the new Board of Estimate would be any more kindly disposed to the repealer than the old one. Furthermore, as a result of the last P. R. election, the Democratic majority in the Council has lost its power to override a veto by the Mayor without Fusion aid. The organization could if it wished, however, put the question on the ballot by petition as it did in 1940.

Whether this will be done is at present problematical. The Cohen bill of 1941 was introduced before the war and under the impression, now seen to be unwarranted, that the election had caused serious defections in the P. R. ranks. Possibly under war conditions the reopening of the controversy will be avoided.

[1]Mrs. Earle has been redesignated as minority leader in the new council with the voters of all nine of the minority members.

If the controversy is reopened, the repeal will be fought vigorously by the same civic forces that defeated it overwhelmingly in 1940. "With democracy fighting for its life," said the Citizens Union in its recent annual report, "this is no time to restore a near-monopoly of representation in our largest city to a single political machine and to take representation away from nearly half a million minority voters."

EDITORIALS

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cipal responsibility for saying "No" to requests for materials for non-essential projects, warned recently:

"It is the patriotic duty of all of us to conserve critical materials. 'Repair and rehabilitate' should, therefore, become the watchwords of every local official and of every citizen of the nation. We must use our ingenuity, our ability to get things done without replacing old equipment which can possibly be repaired. . . .

"The coöperation of public officials of state and local government in conserving some material which can go to the front is the kind of support which will turn the tide."

Public officials at all levels of government — local, county, state, and national—will find in the very near future that they will be able to point with pride to things they have gone without. The new emphasis will be on well-thought-out plans for projects which will be needed after the war has been won, especially if funds have been laid aside to finance them.

ON THE LOCAL FRONT

(Continued from Page 164)

Alabama
Childersburg
Jacksonville
Phenix City
Sylacauga
Talladega

Florida
DeSota City
Jacksonville (2)
Jacksonville Beach
Miami
Key West
Orlando
Starke
Tampa (2)

Georgia
Albany
Macon
Moultrie
Valdosta

Mississippi
Biloxi
Hattiesburg (2)

South Carolina
Beaufort
Charleston
Myrtle Beach
Spartanburg (2)

Tennessee
Tullahoma (3)

Arkansas
Little Rock

Kansas
Junction City
Manhattan (2)

Missouri
Lebanon
Rolla (2)
Waynesville Junction
Waynesville

Oklahoma
Lawton (2)
Oklahoma City

Louisiana
Alexandria (3)
DeRidder
Leesville
Shreveport

Texas
Abilene (3)
Brownwood (2)
Corpus Christi
Galveston (2)
Mineral Wells
Orange
Palacios
San Antonio (2)
Texarkana
Wharton
Wichita Falls (2)

Arizona
Frye

California
Bakersfield
Burbank
Chula Vista
Fresno
Inglewood
King City
Lancaster
Lemoore
Monterey
National City
Paso Robles
Richmond
Salinas
San Diego
San Luis Obispo
San Miguel
San Rafael
Sausalito
Taft
Vallejo
Victorville

Nevada
Hawthorne
Las Vegas

Oregon
Hermiston (2)

Washington
Port Townsend
Tacoma
South Tacoma

Alaska
Anchorage
Fairbanks
Ketchikan
Seward

Antigua
Long Island

Bermuda
Hamilton (2)
St. George's

British Guiana
Georgetown

Jamaica
Kingston

Newfoundland
St. Johns

Trinidad
Port of Spain

Books in Review

Edited by ELSIE S. PARKER

Tax Yields: 1940. Philadelphia, Tax Institute, University of Pennsylvania, 1941. x, 149 pp. $2.50.

This is the fifth annual compilation of tax yields since its first modest mimeographed brochure was issued in 1937 by the Tax Policy League. It is the second issued in regular book format, and the first since Dr. Mabel L. Walker's organization journeyed to Philadelphia to become the Tax Institute of the University of Pennsylvania. It will be, if anything, an even more useful volume than its highly useful predecessors.

The task of compiling and classifying the tax yields of the forty-eight states—with which the series is chiefly concerned—is by no means a simple task, all apart from the mechanical difficulties of securing the data. Arbitrary classifications are frequently necessary because of the lack of uniformity in tax systems from state to state, and further difficulties are presented by the numerous vagaries of state financial reporting. Notwithstanding, Dr. Walker has been steadily ironing out the wrinkles inherent in this type of compilation, and this fifth edition settles on twenty-one general classifications which serve all practical purposes.

The study, like its immediate predecessor, includes a tabulation of federal tax yields, but omits the data for local governments which were included last year. The federal data are carried back to 1911, while the state data have been revised and extended back to 1931, thus covering a full decade to indicate the striking changes brought about by the economic depression. Tax yields in the territories are included as they were last year. Summary tables are used profusely, and the volume is further enlivened by twelve maps and charts.

W.S.S.

The Little Red School House. By Agnes de Lima and the Staff of the Little Red School House. New York City, The Macmillan Company, 1942. xiv, 355 pp. $3.50.

A chief concern of readers of this REVIEW who are small taxpayers, citizens, and members and officers of civic organizations is the relatively small amount of sustained interest in citizenship displayed by their fellows. When war comes there is a burst of emotion but even this would be better if changed to a habit of quiet unwavering resolution.

How to get the steady drive going is the problem. Some civic leaders finally give up, convinced that human nature is perverse. Others have a feeling that the reason is not "pure cussedness," that the fault lies in the methods of education to which they were exposed. To such this book is a revelation and a heartening message of the highest order. It is the story and explanation of the way children between four and thirteen have been educated in a certain public school in New York City for the past twenty years. The phrase "have been educated" is not exact enough. It is better to say, "have been sympathetically guided in their efforts to achieve the normal objective of every child, which is to be secure in a group which respects him because he contributes to it." That group is at first simply the other children of the class but by the time high school begins the child becomes a citizen in the vital sense not only of that community but of the great "Society."

Citizenship is not "another subject" taught between certain ringings of a bell. It is the core of all these children do. The label "citizenship" is seldom used; the children are not made

to memorize dates or phrases but to be skillful in the process of getting along with others as an equal among equals. A child who stands lonely and quiet on the edge of the playground or never speaks up in the "talking things over" sessions which follow strenuous activity is of greater concern to the teacher than one who does not spell correctly. A boy of six who could swim made a teacher quite happy, yet the fact that he could not write "cat" bothered her not at all.

As we go through the chapters with the children we need no convincing that they become educated "socially and emotionally no less than intellectually." Because the first two characteristics have been slighted heretofore our civic organizations are as weak as they are.

A chapter of special interest to readers of the REVIEW is "How We Finance Our School." It proves that this type of education costs no more than does the usual variety where "knowing" counts for much and "doing" for so little.

As we leave the book and go back to the task of making over adults whose social natures are stunted and emotional drives turned almost wholly toward themselves, we do so encouraged by the thought that a change has set in. Without leaving our task of adult civic education we must nevertheless help it along. We can and must support, each in his own bailiwick, the local schoolmen who would gladly use the methods described in this book if the troglodytes in the school board would let them.

W. J. M.

State Supervision of Local Finance. By Wylie Kilpatrick. Chicago, Public Administration Service, 1941. vii, 65 pp., paperbound. $1.25.

This modest sized brochure contains a wealth of information which should be a part of the working tools of everyone with more than a passing interest in local finance. Its eight short chapters encompass a description of the manner in which state governments presently exercise supervision—or fail to exercise it—over the financial activities of their local units. The final thirteen pages are devoted to tables summarizing the type and scope of the supervision exercised by the individual states.

W.S.S.

Additional Books and Reports Received

Assessments

Papers Presented at the Eighth National Conference on Assessment Administration. October 20-23, 1941. Chicago, National Association of Assessing Officers, 1941. v, 78 pp. $1.

Consumer

More for Your Money. By Carol Willis Moffett. New York City, Public Affairs Committee, 1942. 31 pp. 10 cents.

Corrupt Practices

Corrupt Practices Legislation in the 48 States. By S. Sydney Minault. Chicago, The Council of State Governments, 1942. 39 pp. mimeo. 50 cents.

Courts

The Supreme Court and Judicial Review. By Robert K. Carr. New York City, Farrar and Rinehart, Inc., 1942. xiv, 304 pp. $2; $1.50 to schools.

Housing

Urban Redevelopment and Housing. A Program for Post-War. By Guy Greer and Alvin H. Hansen. Washington, D. C., National Planning Association, 1941. 24 pp. 25 cents.

Wartime Housing in the New York Metropolitan Area. What the Federal and State Agencies Are Doing and What They Ask Local Public Bodies and Civic Organizations to Do. New York City, Citizens Housing Council of New York, Inc., 1942. 25 pp. mimeo. 25 cents.

Inflation

How to Check Inflation. By John M. Clark. New York City, Public Affairs Committee, 1942. 31 pp. 10 cents.

Land Use

A Study of Tax Reverted Lands in Michigan. Including Analyses of the 1938 Tax Sale and the 1940 Land Salvage Sale and a Review of Tax and Salvage Sale Procedures. Lansing, Michigan Planning Commission, 1941. 72 pp.

Urban Land-Use Programming in Northern Michigan. By Mark W. Alger. Ann Arbor, Michigan Municipal League, 1941. 39 pp. maps, charts. $1.

Municipal Government

City Problems of 1942. The Annual Proceedings of the United States Conference of Mayors, January 12-14, 1942. Edited by Paul V. Betters. Washington, D. C., United States Conference of Mayors, 1942. iii, 175 pp. $3.

Postwar Planning

After the War—Full Employment. By Alvin H. Hansen. Washington, D. C., National Resources Planning Board, 1942. 19 pp.

Public Libraries

The Southern Negro and the Public Library. By Eliza Atkins Gleason. Chicago, The University of Chicago Press, 1941. xvi, 218 pp. $2.50.

Public Welfare

Better Nursing for America. By Beulah Amidon. New York City, Public Affairs Committee, 1941. 32 pp. 10 cents.

Partial Unemployment. Administrative Studies of Unemployment Insurance and of the Inter-relation of Partial and Total Unemployment Benefits. Albany, New York, Division of Placement and Unemployment Insurance, Department of Labor, State of New York, 1941. xiv, 311 pp. $1.75.

Taxation and Finance

Financial and Administrative Survey of Hamtramck, Michigan. Ann Arbor, Michigan Municipal League, 1942. 138 pp.

The Personal Income Tax in Kentucky. A Statistical Analysis of Returns for 1937. By Department of Revenue, Commonwealth of Kentucky. Frankfort, 1941. 25 pp. mimeo.

Proceedings of the Sixth Annual Meeting of the Municipal and Local Finance Officers of Pennsylvania. State College, Institute of Local Government, 1941. 81 pp. mimeo.

Proposals and Prophecies in War Finance. Edited by Mabel L. Walker. Philadelphia, Tax Institute, 1942. 12 pp. 25 cents.

Taxes. Questions and Answers on State and Federal Taxes Levied in Wisconsin. Madison, Wisconsin Taxpayers Alliance, 1942. 35 pp. 25 cents.

War

Social and Economic Problems Arising Out of World War II: A Bibliography. Compiled by Dorothy Campbell Tompkins. Chicago, Public Administration Service, 1941. vii, 114 pp. $1.50.

War Came to the Iowa Community. Ames, Iowa, Agricultural Experiment Station, Iowa State College of Agriculture and Mechanic Arts, 1942. 64 pp.